

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|--|---|-------------------------------|
| ----- | | X |
| | : | |
| In re: | : | |
| | : | Chapter 11 |
| RESIDENTIAL CAPITAL, LLC, et al., | : | |
| | : | Case No. 12-12020 (MG) |
| | : | |
| Debtors. | : | Jointly Administered |
| ----- | | X |

**SUMMARY SHEET FOR THIRD FEE APPLICATION OF KPMG LLP,
AS TAX COMPLIANCE PROFESSIONALS AND INFORMATION
TECHNOLOGY ADVISORS TO THE DEBTORS AND DEBTORS IN
POSSESSION, FOR INTERIM ALLOWANCE AND COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FROM
JANUARY 31, 2013 THRU APRIL 30, 2013**

| | | |
|--------------------------------|--|---------------|
| NAME OF APPLICANT: | KPMG LLP | |
| TIME PERIOD: | January 1, 2013 through and including April 30, 2013 | |
| ROLE IN THIS CASE: | Tax Compliance Professionals and Information Technology Advisors for the Debtors and Debtors in Possession | |
| CURRENT APPLICATION: | Total Fees Requested: (discounted) | \$ 290,753.90 |
| | Total Expenses Requested: | \$ 60.00 |
| THIS APPLICATION IS AN: | <u> X </u> Interim ____ Final Application | |

COMPENSATION BY PROFESSIONAL

| Professional | Position | Current Hours Billed | Hourly Rate | Fees Billed |
|--|------------------|----------------------------|----------------|--------------------------------|
| Albrecht, Michael A. | Associate | 102.0 | \$ 195 | \$ 19,890.00 |
| Ali, Amjad | Sr. Associate | 445.5 | \$ 240 | \$ 106,920.00 |
| Cole, Olayanju O. | Sr. Associate | 504.9 | \$ 240 | \$ 121,170.40 |
| Garza, Juanita F. | Associate | 26.6 | \$ 165 | \$ 4,389.00 |
| Garza, Juanita F. | Paraprofessional | 35.1 | \$ 99 | \$ 3,474.90 |
| Izuagie, Arno I. | Director | 353.2 | \$ 435 | \$ 153,642.00 |
| Peng, Jiacheng | Sr. Associate | 144.0 | \$ 240 | \$ 34,560.00 |
| Plangman, Monica | Manager | 5.8 | \$ 345 | \$ 2,001.00 |
| Wang, Qian | Associate | 143.0 | \$ 195 | \$ 27,885.00 |
| Total Hours and Fees | | 1,760.1 | | \$ 473,932.30 |
| Discounted - Fees | | | | \$ 473,932.30 |
| Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance Services - REMIC - Exhibit D1 | | | | \$ (106,845.40) ⁽¹⁾ |
| Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance - Quarterly Projected Excess Inclusion Income Services - Exhibit D2 | | | | \$ (76,333.00) ⁽¹⁾ |
| Total Fees | | | | \$ 290,753.90 |
| Out of Pocket Expenses | | | | \$ 60.00 |
| Total of Fees and Out of Pocket Expenses | | | | \$ 290,813.90 |
| Hourly Blended Rate | | \$ 166.54 | | |

⁽¹⁾ - Additional details regarding billings for Tax Compliance Services provided in Exhibit E1 and Exhibit E2.

COMPENSATION BY PROJECT CATEGORY

| Category | Hours | Fees | |
|---|-------------|---------------|-----|
| Tax Compliance Services - REMIC | (1) 1,327.1 | \$ 247,212.00 | (2) |
| Tax Compliance Services - Quarterly Projected Excess Inclusion Income | 365.5 | \$ 33,677.00 | (2) |
| Information Technology (IT) Phase II – Document Management Program Planning Phase | - | \$ - | |
| Information Technology (IT) Phase III – Records Case Management Plan & Define Phase | - | \$ - | |
| Retention Preparation | - | \$ - | |
| Fee Application Preparation | 67.5 | \$ 9,864.90 | |
| Total | 1,760.1 | \$ 290,753.90 | |

(1) Real Estate Mortgage Investment Conduits

(2) In Exhibit B of the Debtors' Application to retain and employ KPMG, Amendment No. 2 to the Statement of Work 09/02/2008 dated 07/16/2012 states that KPMG's fees for the services under the SOW "will be the lesser of 1) Actual time incurred to complete the services.." or 2) the sum of the total fees calculated in accordance with the schedule/s..". KPMG is providing a voluntary discount, therefore the additional amounts are shown as a voluntary reduction in Exhibit B to this Third Interim Fee Application.

EXPENSE SUMMARY

| Category | Amount |
|-----------------------|-----------------|
| Airfare | \$ - |
| Lodging | \$ - |
| Meals | \$ - |
| Ground Transportation | \$ - |
| Miscellaneous | \$ 60.00 |
| Total | \$ 60.00 |

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | | |
|--|---|-------------------------------|
| ----- | X | |
| | : | |
| In re: | : | |
| | : | Chapter 11 |
| RESIDENTIAL CAPITAL, LLC, et al., | : | |
| | : | Case No. 12-12020 (MG) |
| | : | |
| Debtors. | : | Jointly Administered |
| ----- | X | |

**THIRD FEE APPLICATION OF KPMG LLP,
AS TAX COMPLIANCE PROFESSIONALS AND INFORMATION
TECHNOLOGY ADVISORS TO THE DEBTORS AND DEBTORS IN
POSSESSION, FOR INTERIM ALLOWANCE AND COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY EXPENSES INCURRED FROM
JANUARY 31, 2013 THRU APRIL 30, 2013**

TO: THE HONORABLE MARTIN GLENN,
UNITED STATES BANKRUPTCY JUDGE:

KPMG LLP ("KPMG"), tax compliance professionals and information technology advisors to the above-captioned debtors and debtors in possession (the "Debtors"), in support of its Third Fee Application for Interim Allowance of Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses Incurred from January 1, 2013 through April 30, 2013 (the "Application"), pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Bankruptcy Rules"), respectfully states as follows:

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157 (b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief requested herein are Bankruptcy Code section 327(a), Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

2. On May 14, 2012 (the “Petition Date”), each of the Debtors filed a voluntary petition in this Court for relief under Chapter 11 of the Bankruptcy Code. The Debtors are managing and operating their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. These cases are being jointly administered pursuant to Bankruptcy Rule 1015(b). No trustee has been appointed in these Chapter 11 cases.

3. On May 16, 2012, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a nine member official committee of unsecured creditors (the “Creditors’ Committee”).

4. On June 20, 2012, the Court directed that an examiner be appointed, and on July 3, 2012, the Court approved Arthur J. Gonzalez as the examiner [Docket Nos. 454 and 674].

KPMG’s FEES AND EXPENSES

5. By application dated July 25, 2012, the Debtors sought entry of an order authorizing the retention of KPMG as tax compliance professionals and information technology advisors to the Debtors *nunc pro tunc* to the Petition Date (the “Retention

Application”). By Order (the “Retention Order”) dated August 10, 2012, this Court approved the retention of KPMG as tax compliance professionals and information technology advisors to the Debtors. A copy of the Retention Order is attached hereto as Exhibit A.

6. This Application has been prepared in accordance with: (a) the Administrative Order Re: Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases approved by the Board of Judges on April 19, 1995 (the “Local Guidelines”), (b) the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines”), and (c) the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated July 17, 2012 (the “Interim Compensation Order,” and collectively with the Local Guidelines and the UST Guidelines, the “Guidelines”). Pursuant to the Guidelines, a certification regarding compliance with same is annexed as Exhibit F.

7. By this Application, KPMG respectfully requests (i) an interim allowance for professional services rendered to the Debtors during the period January 1, 2013 through April 30, 2013 (the “Compensation Period”), in the amount of \$290,753.90, and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate of \$60.00. KPMG’s request for compensation is broken down as follows:

| Compensation Period | Requested Fees | Requested Expenses | Fees Paid to Date | Expenses Paid to Date | Amount Outstanding |
|----------------------------|-----------------------|---------------------------|--------------------------|------------------------------|---------------------------|
| 01-01-13 thru 01-31-13 | \$ 71,749.57 | \$ 30.00 | \$ - | \$ - | \$ 71,779.57 |
| 02-01-13 thru 02-28-13 | \$ 105,745.17 | \$ - | \$ - | \$ - | \$ 105,745.17 |
| 03-01-13 thru 03-31-13 | \$ 72,993.67 | \$ - | \$ - | \$ - | \$ 72,993.67 |
| 04-01-13 thru 04-30-13 | \$ 40,265.49 | \$ 30.00 | \$ - | \$ - | \$ 40,295.49 |
| | \$ 290,753.90 | \$ 60.00 | \$ - | \$ - | \$ 290,813.90 |

8. During the Compensation Period, other than pursuant to the Interim Compensation Order, KPMG has received no payment and no promises of payment from any source for services rendered or to be rendered in these cases. To the extent that KPMG uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, “Contractors”) in these cases, KPMG (i) shall pass-through the cost of such Contractors to the Debtors at the same rate that KPMG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) with respect to any Contractors that are not affiliated with KPMG International, take appropriate steps to ensure that the Contractors are subject to the same conflict checks as required for KPMG; and (iv) with respect to any independent contractors or subcontractors that are not affiliated with KPMG International, take appropriate steps to ensure that such Contractors shall file with the Court such disclosures as may be required by Bankruptcy Rule 2014. KPMG did not receive a security retainer or advance payment for fees and expenses incurred in these cases.

9. Pursuant to the UST Guidelines, annexed as Exhibit B is a schedule setting forth all professionals who have performed services in this chapter 11 case during the Compensation Period, the capacities in which each such individual is employed by

KPMG, the hourly billing rate charged by KPMG for services performed by such individual, and the aggregate number of hours expended in this matter and fees billed therefore.

10. Pursuant to Section II.D of the UST Guidelines, annexed as Exhibit C is a summary of KPMG's time records billed during the Compensation Period by project category. Detailed records of hours expended and associated fees by professional during the Compensation Period are attached hereto as Exhibits E1 – E6.

11. Attached hereto as Exhibit D1 and incorporated herein by reference, is a detailed description of the actual and necessary expenses incurred by KPMG in connection with its employment with the Debtors during the Compensation Period. As set forth on Exhibit D and D1, KPMG seeks reimbursement of actual and necessary expenses incurred by KPMG during the Compensation Period in the aggregate amount of \$60.00. KPMG submits these expenses are reasonable and necessary.

SUMMARY OF SERVICES

12. KPMG has provided such services as were necessary and appropriate to the Debtors in the course of this chapter 11 case. The full scope and breadth of the services rendered are reflected in the monthly fee statements, which were provided to the Notice Parties, as defined in the Interim Compensation Order, and incorporated herein. Set forth below is a summary of the services KPMG rendered to the Debtors during the Compensation Period. During the Compensation Period, KPMG provided the following services to the Debtors:

Tax Compliance Services

- i. In connection with Real Estate Mortgage Investment Conduits (“REMIC”), the following services:
 - 1. Preparation of Federal tax returns and supporting schedules, and elections as required;
 - 2. Preparation of work papers to support the tax basis income statement, and balance sheets;
 - 3. Preparation of Quarterly Schedule Q for residual holders representing prorate share of REMIC income and expense;
 - a. Preparation of residual holder Income Summary;
 - b. Determination of reportable mortgage interest income of backing REMIC tranches;
 - c. Determination of reportable bond premium income;
 - d. Aggregation of allowable total REMIC expenses;
 - e. Calculation of deductible REMIC expenses including original issue discount; and
 - f. Preparation of Section 212 expense statements.
 - 4. Preparation of quarterly and annual Information Reporting (OID Factor Reports) for all regular interests;
 - a. Monthly calculations of reportable original issue discount; and
 - b. Preparation of quarterly and annual supplemental information statements as required by IRS code Section 6049.
 - 5. Computation of REMIC Taxes; and
 - 6. Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports.
- ii. In connection with Grantor and Owner Trusts, the following services:

1. Prepare and assist GMAC Mortgage with filing tax returns and supporting schedules, elections and information reporting as required.

Fee Application Preparation

- i. Fee application preparation services - the billing procedures required by the Guidelines differ from KPMG's normal billing procedures, and as such, this case has required significant effort to (a) compile summary schedules of fees and expenses incurred, and (b) compile detailed exhibits to be included in the monthly fee statements.

13. The professional services performed by KPMG were in the best interests of the Debtors, their estates and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, or tasks involved. The professional services were performed expeditiously and in an efficient manner.

14. During the Compensation Period, KPMG billed the Debtors for time expended by professionals based on hourly rates ranging from \$99.00 to \$435.00 per hour. Of the aggregate time expended, 353.2 hours were expended by partners and directors, 5.8 hours were expended by managers, 1,366.0 hours were expended by senior associates and associates, and 35.1 hours were expended by a paraprofessional. During the Compensation Period, KPMG's blended hourly rate for services provided regarding its discounted fees is \$166.54. The computation of the blended hourly rate is based on professionals who billed time during this Compensation Period.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

15. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the

Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." *Id.* § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

16. The services for which KPMG seeks compensation in this Application were necessary for and beneficial to the orderly administration of the Debtors' estate and its rehabilitation and reorganization effort. The Debtors retained KPMG tax compliance

professionals and information technology advisors to provide it with a variety of necessary services during the course of this case. These services were necessary to and in the best interests of the Debtors' estate and creditors.

17. Accordingly, the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estate, and all parties in interest.

18. All of KPMG's professionals that rendered services in these proceedings made a deliberate effort to avoid unnecessary duplication of work and time expended. In certain instances, however, conferences and/or collaboration were necessary among KPMG's professionals.

19. In sum, the services rendered by KPMG were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

20. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, KPMG reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application. Furthermore, KPMG reserves the right to seek final approval of the fees and expenses requested herein.

CONCLUSION

WHEREFORE, KPMG respectfully requests that the Court enter an order (i) approving the interim allowance for professional services rendered to the Debtors during the Compensation Period, in the amount of \$290,753.90 and reimbursement for actual and necessary expenses incurred in connection with the rendition of such services in the aggregate of \$60.00; ii) holding that the allowance of such interim compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to KPMG's right to seek additional compensation for services performed and expenses incurred during the Compensation Period which were not processed at the time of this Application; (iii) authorizing and directing the Debtors to pay KPMG all compensation held back in connection with the Monthly Fee Applications; and (iv) granting KPMG such other and further relief as is just.

Dated: August 5, 2013
Chicago, Illinois



James W. McAweeney, Principal
KPMG LLP
200 E. Randolph Drive
Suite 5500
Chicago, IL 60601-6436
Tel: 312-665-2188

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

RESIDENTIAL CAPITAL, LLC, et al.,

Debtors.

)
) Case No. 12-12020 (MG)

)
) Chapter 11

)
) Jointly Administered

**ORDER PURSUANT TO 11 U.S.C. § 327(A) AND FED.
R. BANKR. P. 2014 AUTHORIZING THE EMPLOYMENT
AND RETENTION OF KPMG LLP AS TAX COMPLIANCE
AND INFORMATION TECHNOLOGY ADVISORS,
NUNC PRO TUNC TO THE PETITION DATE**

Upon the application (the “Application”)¹ of the above-captioned debtors and debtors in possession (the “Debtors”) for entry of an order (the “Order”) pursuant to sections 327(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Bankruptcy Rules of the Southern District of New York (the “Local Rules”) authorizing the retention of KPMG LLP (“KPMG”) as tax compliance professionals and information technology advisors in the Debtors’ Chapter 11 cases *nunc pro tunc* to the Petition Date on the terms and conditions set forth in the Agreements as described more fully in the Application; and upon the Declarations of James W. McAveney, a principal of KPMG, submitted in support of the Application (the “McAveney Declarations”); and the Court being satisfied that KPMG does not hold an interest adverse to the Debtors or their estates; and it appearing that the Court has jurisdiction to consider the Application; and it appearing that venue is proper in this district pursuant to 28 U.S.C. § 1408; and it appearing that KPMG is disinterested and eligible for

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.



retention pursuant to sections 101(14) and 327(a) of the Bankruptcy Code and that the terms of the Agreements, as modified by the terms of this Order and as applicable, are reasonable and appropriate; and good and sufficient notice of the Application having been given and no other or further notice being required; and it appearing that the employment of KPMG is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED AND DECREED THAT:

1. The Application is granted to the extent provided herein.
2. The Debtors are authorized pursuant to section 327(a) of the Bankruptcy Code to retain and employ KPMG, *nunc pro tunc* to the Petition Date, as tax compliance professionals and information technology advisors subject to the terms of the Application and the Agreements, and to perform the services specifically listed in the Application subject to the terms of this Order.
3. Any KPMG interim and final applications for allowance of compensation and expenses shall be subject to sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals, dated December 21, 2010, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, dated November 25, 2009, and the United States Trustee Fee Guidelines.
4. The terms and conditions of the Agreements, as modified by this Order, are approved.
5. If the Debtors seek to retain KPMG to perform services on behalf of the Debtors' estates beyond the tax compliance services and information technology advisory

services described in the SOWs annexed to the Application, the parties will enter into additional statement(s) of work, which the Debtors will file with the Bankruptcy Court and serve upon the United States Trustee and counsel to the Official Committee of Unsecured Creditors. If either of such parties objects, within 10 days of receipt of such new statement(s) of work, to the additional services to be provided by KPMG, the Debtors will promptly schedule a hearing before the Court to address the objection. If no such objection is timely filed, then the Debtors may present a proposed order to the Court for approval of such expanded retention, without the need for further notice or a hearing.

6. KPMG is authorized to take such other action to comply with all duties set forth in the Application.

7. The Debtors shall not use estate funds to pay KPMG for any services performed on behalf of non-Debtors under any engagement letter or statement of work between KPMG, on one hand, and AFI or another non-Debtor (including any audit support, reporting model validation and tax analysis work described in the Supplemental Declaration filed in support of the Application), on the other. Any KPMG fee application must specifically identify services provided by KPMG to the Debtors, and all parties' rights with regard to any such fee application are preserved.

8. Prior to any increases in KPMG's rates, KPMG will file a supplemental declaration with the Court and provide ten days' notice to the Debtors, the United States Trustee and the Official Committee of Unsecured Creditors appointed in these cases. The supplemental declaration should state the basis for the requested rate increases and whether the Debtors have consented to the rate increase. All parties rights in connection with such increase are reserved.

9. Notwithstanding anything to the contrary in the MSAS, the indemnification provisions are hereby modified and restated as follows:

- (a) All requests of KPMG for payment of indemnity pursuant to the Agreements shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure that such indemnity conforms to the terms of the Agreements, and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, *provided*, however, that in no event shall KPMG be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct;
- (b) In the event that KPMG seeks reimbursement from the Debtors for reasonable attorneys' fees in connection with a request by KPMG for payment of indemnity pursuant to the Agreements, as modified by this Order, the invoices and supporting time records from such attorneys shall be included in KPMG's own application (both interim and final) and such invoices and time records shall be subject to the guidelines established by the United States Trustee for Region 2 and the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code; and
- (c) In no event shall KPMG be indemnified if the Debtors or representatives of the estates assert a claim for, and a court determines by final order that such claim arose out of, KPMG's own bad faith, self-dealing, breach of fiduciary duty (if any), gross negligence, or willful misconduct.

10. To the extent that the Application or the Agreements are inconsistent with this Order, the terms of the Order shall govern.

11. The Debtors and KPMG are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

12. The terms and conditions of this Order are immediately effective and enforceable upon its entry.

13. Notwithstanding anything herein to the contrary, this Order shall not modify or affect the terms and provisions of, nor the rights and obligations under, (a) the Board of Governors of the Federal Reserve System Consent Order, dated April 13, 2011, by and among

AFI, Ally Bank, ResCap, GMAC Mortgage, LLC, the Board of Governors of the Federal Reserve System, and the Federal Deposit Insurance Corporation, (b) the consent judgment entered April 5, 2012 by the District Court for the District of Columbia, dated February 9, 2012, (c) the Order of Assessment of a Civil Money Penalty Issued Upon Consent Pursuant to the Federal Deposit Insurance Act, as amended, dated February 10, 2012, and (d) all related agreements with AFI and Ally Bank and their respective subsidiaries and affiliates.

14. Notwithstanding any provision to the contrary in the Agreements, any dispute relating to the services provided by KPMG shall be referred to arbitration consistent with the terms of the Agreements only to the extent that this Court does not have, retain or exercise jurisdiction over the dispute, and 28 U.S.C. § 1334(e)(2) shall govern the forum for resolving fee disputes.

15. Notwithstanding anything in the Application or the Agreements to the contrary, to the extent that KPMG uses the services of independent contractors, subcontractors or employees of foreign affiliates or subsidiaries (collectively, “Contractors”) in these cases, KPMG (i) shall pass-through the cost of such Contractors to the Debtor(s) at the same rate that KPMG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) with respect to any Contractors that are not affiliated with KPMG International, take appropriate steps to ensure that the Contractors are subject to the same conflict checks as required for KPMG; and (iv) with respect to any independent contractors or subcontractors that are not affiliated with KPMG International, take appropriate steps to ensure that such Contractors shall file with the Court such disclosures as may be required by Bankruptcy Rule 2014.

16. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: August 10, 2012
New York, New York

/s/Martin Glenn
MARTIN GLENN
United States Bankruptcy Judge

EXHIBIT B

Residential Capital, LLC
Summary Of Hours and Fees Incurred By Professional
January 1, 2013 through April 30, 2013

| Professional | Position | Current Hours Billed | Hourly Rate | Fees Billed |
|--|------------------|-------------------------------------|--------------------|--------------------------------|
| Albrecht, Michael A. | Associate | 102.0 | \$ 195 | \$ 19,890.00 |
| Ali, Amjad | Sr. Associate | 445.5 | \$ 240 | \$ 106,920.00 |
| Cole, Olayanju O. | Sr. Associate | 504.9 | \$ 240 | \$ 121,170.40 |
| Garza, Juanita F. | Associate | 26.6 | \$ 165 | \$ 4,389.00 |
| Garza, Juanita F. | Paraprofessional | 35.1 | \$ 99 | \$ 3,474.90 |
| Izuagie, Arno I. | Director | 353.2 | \$ 435 | \$ 153,642.00 |
| Peng, Jiacheng | Sr. Associate | 144.0 | \$ 240 | \$ 34,560.00 |
| Plangman, Monica | Manager | 5.8 | \$ 345 | \$ 2,001.00 |
| Wang, Qian | Associate | 143.0 | \$ 195 | \$ 27,885.00 |
| Total Hours and Fees | | 1,760.1 | | \$ 473,932.30 |
| Discounted - Fees | | | | \$ 473,932.30 |
| Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance Services - REMIC - Exhibit E1 | | | | \$ (106,845.40) ⁽¹⁾ |
| Voluntary Reduction Per SOW (09/02/08) Amendment #2 - Tax Compliance - Quarterly Projected Excess Inclusion Income Services - Exhibit E2 | | | | \$ (76,333.00) ⁽¹⁾ |
| Total Fees | | | | \$ 290,753.90 |
| Out of Pocket Expenses | | | | \$ 60.00 |
| Total of Fees and Out of Pocket Expenses | | | | \$ 290,813.90 |
| Hourly Blended Rate | | \$ 166.54 | | |

⁽¹⁾ - Additional details regarding billings for Tax Compliance Services provided in Exhibit E1 and Exhibit E2.

EXHIBIT C

Residential Capital, LLC
Summary of Hours and Fees Incurred by Category
January 1, 2013 through April 30, 2013

| Category | Exhibit | Hours | Fees |
|---|---------|----------------|----------------------|
| Tax Compliance Services - REMIC ⁽¹⁾ | E1 | 1,327.1 | \$ 247,212.00 |
| Tax Compliance Services - Quarterly Projected Excess Inclusion Income | E2 | 365.5 | \$ 33,677.00 |
| Information Technology (IT) Phase II – Document Management Program Planning Phase | E3 | - | \$ - |
| Information Technology (IT) Phase III – Records Case Management Plan & Define Phase | E4 | - | \$ - |
| Retention Preparation | E5 | - | \$ - |
| Fee Application Preparation | E6 | 67.5 | \$ 9,864.90 |
| Total | | 1,760.1 | \$ 290,753.90 |

⁽¹⁾ Real Estate Mortgage Investment Conduits

⁽²⁾ In Exhibit B of the Debtors' Application to retain and employ KPMG, Amendment No. 2 to the Statement of Work 09/02/2008 dated 07/16/2012 states that KPMG's fees for the services under the SOW "will be the lesser of 1) Actual time incurred to complete the services.." or 2) the sum of the total fees calculated in accordance with the schedule/s..". KPMG is providing a voluntary discount, therefore the additional amounts are shown as a voluntary reduction in the previous Exhibit B to this Third Interim Fee Application.

EXHIBIT D

Residential Capital, LLC
Summary of Out of Pocket Expenses
January 1, 2013 through April 30, 2013

| <u>Category</u> | <u>Amount</u> |
|-----------------------|-----------------|
| Airfare | \$ - |
| Lodging | \$ - |
| Meals | \$ - |
| Ground Transportation | \$ - |
| Miscellaneous | \$ 60.00 |
| Total | \$ 60.00 |

EXHIBIT D1

Residential Capital, LLC
Detail of Out of Pocket Expenses
January 1, 2013 through April 30, 2013

| Name | Date | Description | Amount |
|------------------|-------------|---|-----------------|
| | | Air Fare Subtotal | \$ - |
| | | Lodging Subtotal | \$ - |
| | | Meals Subtotal | \$ - |
| | | Ground Transportation Subtotal | \$ - |
| Izuagie, Arno I. | 15-Jan-13 | Court Call Telephone Service for telephonic appearance at bankruptcy court hearing regarding fee application. Business Purpose: Telephone Services to Participate in Bankruptcy Proceedings | \$ 30.00 |
| Izuagie, Arno | 11-Apr-13 | Court Call Telephone Service for telephonic appearance at bankruptcy court hearing regarding fee application. Business Purpose: Telephone Services to Participate in Bankruptcy Proceedings | \$ 30.00 |
| | | Miscellaneous Subtotal | \$ 60.00 |
| | | Total Out of Pocket Expenses | \$ 60.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Wang, Qian | 2-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 1 trust. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 2-Jan-13 | Calculation of Accounts Payable and Receivable for 45 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Wang, Qian | 2-Jan-13 | Calculation of trust's taxable income or losses for 45 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Wang, Qian | 2-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 45 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 2-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 16 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Peng, Jiacheng | 2-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 2-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 26 trusts. | 2.2 | \$ 240 | \$ 528.00 |
| Cole, Olayanju O. | 2-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 25 trusts. | 2.2 | \$ 240 | \$ 528.00 |
| Cole, Olayanju O. | 2-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Wang, Qian | 2-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 45 trusts. | 2.4 | \$ 195 | \$ 468.00 |
| Wang, Qian | 2-Jan-13 | Preparation and review of balance sheets and monthly Income for 45 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Wang, Qian | 3-Jan-13 | Calculation of Accounts Payable and Receivable for 40 trusts. | 0.7 | \$ 195 | \$ 136.50 |
| Wang, Qian | 3-Jan-13 | Calculation of trust's taxable income or losses for 40 trusts. | 0.7 | \$ 195 | \$ 136.50 |
| Wang, Qian | 3-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 10 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Wang, Qian | 3-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 40 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 3-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 21 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Cole, Olayanju O. | 3-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 23 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Cole, Olayanju O. | 3-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 23 trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Wang, Qian | 3-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 40 trusts. | 2.2 | \$ 195 | \$ 429.00 |
| Cole, Olayanju O. | 3-Jan-13 | Review and revise unsupported Premium and Discount amounts for 3 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Wang, Qian | 3-Jan-13 | Preparation and review of balance sheets and monthly Income for 40 trusts. | 2.4 | \$ 195 | \$ 468.00 |
| Ali, Amjad | 4-Jan-13 | Calculation of Accounts Payable and Receivable for 20 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 4-Jan-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 20 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 4-Jan-13 | Calculation of trust's taxable income or losses for 20 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 4-Jan-13 | Calculation of Accounts Payable and Receivable for 30 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 4-Jan-13 | Calculation of trust's taxable income or losses for 30 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 4-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 30 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Ali, Amjad | 4-Jan-13 | Verification of Bond and Collateral Balances for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Cole, Olayanju O. | 4-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Ali, Amjad | 4-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Ali, Amjad | 4-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 13 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 4-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 23 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Wang, Qian | 4-Jan-13 | Preparation and review of balance sheets and monthly Income for 8 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Wang, Qian | 4-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 30 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Cole, Olayanju O. | 4-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Cole, Olayanju O. | 4-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 25 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Albrecht, Michael A. | 7-Jan-13 | Calculation of Accounts Payable and Receivable for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Albrecht, Michael A. | 7-Jan-13 | Calculation of trust's taxable income or losses for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Albrecht, Michael A. | 7-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Cole, Olayanju O. | 7-Jan-13 | Preparation and review of balance sheets and Income Statement for 6 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 7-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 6 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 7-Jan-13 | Calculation of trust's taxable income or losses for 14 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 7-Jan-13 | Calculation of trust's taxable income or losses for 6 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 7-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 14 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Wang, Qian | 7-Jan-13 | Calculation of Accounts Payable and Receivable for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 7-Jan-13 | Calculation of trust's taxable income or losses for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 7-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 7-Jan-13 | Preparation and review of balance sheets and monthly Income for 36 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Albrecht, Michael A. | 7-Jan-13 | Preparation and review of balance sheets and monthly Income for 5 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Albrecht, Michael A. | 7-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 10 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Cole, Olayanju O. | 7-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 14 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 7-Jan-13 | Review and revise unsupported Premium and Discount amounts for 1 trust. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 7-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 7-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Peng, Jiacheng | 7-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|--|--------------|-------------|---------------|
| Albrecht, Michael A. | 7-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 3 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Ali, Amjad | 7-Jan-13 | Preparation and review of balance sheets and monthly Income for 14 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Cole, Olayanju O. | 7-Jan-13 | Preparation and review of balance sheets and Income Statement for 14 trusts. | 2.4 | \$ 240 | \$ 576.00 |
| Wang, Qian | 7-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 36 trusts. | 2.4 | \$ 195 | \$ 468.00 |
| Wang, Qian | 7-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 21 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Cole, Olayanju O. | 7-Jan-13 | Review and revise unsupported Premium and Discount amounts for 6 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Albrecht, Michael A. | 8-Jan-13 | Calculation of Accounts Payable and Receivable for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Albrecht, Michael A. | 8-Jan-13 | Calculation of trust's taxable income or losses for 12 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 8-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 13 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Ali, Amjad | 8-Jan-13 | Calculation of Accounts Payable and Receivable for 17 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 8-Jan-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 17 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 8-Jan-13 | Calculation of trust's taxable income or losses for 17 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Wang, Qian | 8-Jan-13 | Calculation of Accounts Payable and Receivable for 43 trusts. | 0.7 | \$ 195 | \$ 136.50 |
| Wang, Qian | 8-Jan-13 | Calculation of trust's taxable income or losses for 43 trusts. | 0.7 | \$ 195 | \$ 136.50 |
| Wang, Qian | 8-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 43 trusts. | 0.7 | \$ 195 | \$ 136.50 |
| Ali, Amjad | 8-Jan-13 | Review and revise the Adjusted Issue Price's, balance sheets and other unsupported amounts for 2 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Albrecht, Michael A. | 8-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 16 trusts. | 1.3 | \$ 195 | \$ 253.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Albrecht, Michael A. | 8-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 1.3 | \$ 195 | \$ 253.50 |
| Wang, Qian | 8-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 3 trusts. | 1.4 | \$ 195 | \$ 273.00 |
| Cole, Olayanju O. | 8-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Cole, Olayanju O. | 8-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 8-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 8-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 8-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 18 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Cole, Olayanju O. | 8-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 18 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Peng, Jiacheng | 8-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 8-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 43 trusts. | 2.1 | \$ 195 | \$ 409.50 |
| Albrecht, Michael A. | 8-Jan-13 | Preparation and review of balance sheets and monthly Income for 13 trusts. | 2.2 | \$ 195 | \$ 429.00 |
| Wang, Qian | 8-Jan-13 | Preparation and review of balance sheets and monthly Income for 43 trusts. | 2.4 | \$ 195 | \$ 468.00 |
| Albrecht, Michael A. | 8-Jan-13 | Continue to review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 2.7 | \$ 195 | \$ 526.50 |
| Albrecht, Michael A. | 9-Jan-13 | Calculation of trust's taxable income or losses for 14 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 9-Jan-13 | Calculation of Accounts Payable and Receivable for 15 trusts. | 0.3 | \$ 195 | \$ 58.50 |
| Albrecht, Michael A. | 9-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 15 trusts. | 0.3 | \$ 195 | \$ 58.50 |
| Wang, Qian | 9-Jan-13 | Calculation of Accounts Payable and Receivable for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Wang, Qian | 9-Jan-13 | Calculation of trust's taxable income or losses for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 9-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Ali, Amjad | 9-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 9-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 9-Jan-13 | Verification of Bond and Collateral Balances for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Albrecht, Michael A. | 9-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 12 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Albrecht, Michael A. | 9-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 1.1 | \$ 195 | \$ 214.50 |
| Cole, Olayanju O. | 9-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 9-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Wang, Qian | 9-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 30 trusts. | 1.8 | \$ 195 | \$ 351.00 |
| Peng, Jiacheng | 9-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Albrecht, Michael A. | 9-Jan-13 | Preparation and review of balance sheets and monthly Income for 13 trusts. | 2.2 | \$ 195 | \$ 429.00 |
| Wang, Qian | 9-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 4 trusts. | 2.2 | \$ 195 | \$ 429.00 |
| Wang, Qian | 9-Jan-13 | Preparation and review of balance sheets and monthly Income for 30 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Cole, Olayanju O. | 9-Jan-13 | Review and revise unsupported Premium and Discount amounts for 4 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Albrecht, Michael A. | 9-Jan-13 | Continue to review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 2.9 | \$ 195 | \$ 565.50 |
| Albrecht, Michael A. | 10-Jan-13 | Calculation of Accounts Payable and Receivable for 12 trusts. | 0.2 | \$ 195 | \$ 39.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Albrecht, Michael A. | 10-Jan-13 | Calculation of trust's taxable income or losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 10-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Ali, Amjad | 10-Jan-13 | Calculation of Accounts Payable and Receivable for 17 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 10-Jan-13 | Calculation of trust's taxable income or losses for 17 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Wang, Qian | 10-Jan-13 | Calculation of Accounts Payable and Receivable for 34 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 10-Jan-13 | Calculation of trust's taxable income or losses for 34 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 10-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 34 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Ali, Amjad | 10-Jan-13 | Prepare, review and validate the holder factor (and Schedule Q's) information for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 10-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 11 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 10-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Albrecht, Michael A. | 10-Jan-13 | Preparation and review of balance sheets and monthly Income for 6 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 10-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 14 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Albrecht, Michael A. | 10-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 13 trusts. | 1.1 | \$ 195 | \$ 214.50 |
| Ali, Amjad | 10-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 17 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Wang, Qian | 10-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 3 trusts. | 1.2 | \$ 195 | \$ 234.00 |
| Ali, Amjad | 10-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Peng, Jiacheng | 10-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 10-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 26 trusts. | 2.1 | \$ 240 | \$ 504.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 10-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 26 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Ali, Amjad | 10-Jan-13 | Preparation and review of balance sheets and monthly Income for 13 trusts. | 2.2 | \$ 240 | \$ 528.00 |
| Wang, Qian | 10-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 34 trusts. | 2.2 | \$ 195 | \$ 429.00 |
| Albrecht, Michael A. | 10-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 8 trusts. | 2.6 | \$ 195 | \$ 507.00 |
| Albrecht, Michael A. | 10-Jan-13 | Continue to review and revise the Present Values of cash flows and unsupported Income amounts for 8 trusts. | 2.7 | \$ 195 | \$ 526.50 |
| Wang, Qian | 10-Jan-13 | Preparation and review of balance sheets and monthly Income for 34 trusts. | 2.8 | \$ 195 | \$ 546.00 |
| Ali, Amjad | 11-Jan-13 | Calculation of Accounts Payable and Receivable for 21 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 11-Jan-13 | Calculation of trust's taxable income or losses for 21 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Wang, Qian | 11-Jan-13 | Calculation of Accounts Payable and Receivable for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 11-Jan-13 | Calculation of trust's taxable income or losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 11-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Cole, Olayanju O. | 11-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 7 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Wang, Qian | 11-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 3 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Cole, Olayanju O. | 11-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Cole, Olayanju O. | 11-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Cole, Olayanju O. | 11-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 11 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 11-Jan-13 | Verification of Bond and Collateral Balances for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 11-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 11-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 21 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Peng, Jiacheng | 11-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 11-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 32 trusts. | 2.1 | \$ 195 | \$ 409.50 |
| Ali, Amjad | 11-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 24 trusts. | 2.4 | \$ 240 | \$ 576.00 |
| Cole, Olayanju O. | 11-Jan-13 | Review and revise unsupported Premium and Discount amounts for 4 trusts. | 2.6 | \$ 240 | \$ 624.00 |
| Wang, Qian | 11-Jan-13 | Preparation and review of balance sheets and monthly Income for 32 trusts. | 2.8 | \$ 195 | \$ 546.00 |
| Ali, Amjad | 14-Jan-13 | Prepare, review and validate the holder factor (and Schedule Q's) information for 6 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Ali, Amjad | 14-Jan-13 | Scanning and delivery of factor (and Schedule Q's) reports | 0.5 | \$ 240 | \$ 120.00 |
| Wang, Qian | 14-Jan-13 | Calculation of Accounts Payable and Receivable for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 14-Jan-13 | Calculation of trust's taxable income or losses for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 14-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 14-Jan-13 | Preparation and review of balance sheets and monthly Income for 36 trusts. | 0.7 | \$ 195 | \$ 136.50 |
| Wang, Qian | 14-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 4 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Ali, Amjad | 14-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 14-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 14-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 14-Jan-13 | Review and revise unsupported Premium and Discount amounts for 5 trusts. | 1.7 | \$ 240 | \$ 408.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 14-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 14-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 14-Jan-13 | Verification of Bond and Collateral Balances for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Cole, Olayanju O. | 14-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Cole, Olayanju O. | 14-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Wang, Qian | 14-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 36 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Ali, Amjad | 14-Jan-13 | Review and revise unsupported Premium and Discount amounts for 3 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Izuagie, Arno I. | 14-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 14-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 15-Jan-13 | Calculation of trust's taxable income or losses for 18 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 15-Jan-13 | Calculation of Accounts Payable and Receivable for 18 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 15-Jan-13 | Verification of Bond and Collateral Balances for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 15-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 15-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 15-Jan-13 | Verification of Bond and Collateral Balances for 17 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 15-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 17 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 15-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 19 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Izuagie, Arno I. | 15-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 15-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 15-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 15-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 15-Jan-13 | Preparation and review of balance sheets and monthly Income for 15 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Cole, Olayanju O. | 15-Jan-13 | Review and revise unsupported Premium and Discount amounts for 5 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Cole, Olayanju O. | 16-Jan-13 | Calculation of Accounts Payable and Accounts Receivable for 14 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 16-Jan-13 | Calculation of Accounts Payable and Receivable for 12 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 16-Jan-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 12 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 16-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 14 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 16-Jan-13 | Calculation of Accounts Payable and Accounts Receivable for 14 trusts. | 0.3 | \$ 240 | \$ 72.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 16-Jan-13 | Calculation of trust's taxable income or losses for 12 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 16-Jan-13 | Calculation of trust's taxable income or losses for 14 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 16-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 14 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 16-Jan-13 | Calculation of trust's taxable income or losses for 14 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 16-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 14 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Cole, Olayanju O. | 16-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 14 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Ali, Amjad | 16-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 12 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 16-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 16-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 19 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Ali, Amjad | 16-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 19 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Peng, Jiacheng | 16-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 16-Jan-13 | Preparation and review of balance sheets and Income Statement for 14 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Cole, Olayanju O. | 16-Jan-13 | Preparation and review of balance sheets and Income Statement for 14 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Izuagie, Arno I. | 16-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 7 trusts | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 16-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 7 trusts | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 17-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 6 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 17-Jan-13 | Verification of Bond and Collateral Balances for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 17-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 17-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 17-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 16 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Peng, Jiacheng | 17-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 17-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 6 trusts | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 17-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 6 trusts | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 17-Jan-13 | Review and revise the Adjusted Issue Price's, balance sheets and other unsupported amounts for 5 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Cole, Olayanju O. | 17-Jan-13 | Review and revise unsupported Premium and Discount amounts for 16 trusts. | 3.7 | \$ 240 | \$ 888.00 |
| Ali, Amjad | 18-Jan-13 | Prepare, review and validate the holder factor (and Schedule Q's) information for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 18-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 18-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 18-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 18-Jan-13 | Preparation and review of balance sheets and monthly Income for 6 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Cole, Olayanju O. | 18-Jan-13 | Verification of Bond and Collateral Balances for 16 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Cole, Olayanju O. | 18-Jan-13 | Preparation and review of balance sheets and Income Statement for 16 trusts. | 1.5 | \$ 240 | \$ 360.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 18-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 2 trusts | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 18-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 18-Jan-13 | Review and revise unsupported Premium and Discount amounts for 6 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Wang, Qian | 21-Jan-13 | Calculation of Accounts Payable and Receivable for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 21-Jan-13 | Calculation of trust's taxable income or losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Ali, Amjad | 21-Jan-13 | Scanning and delivery of factor (and Schedule Q's) reports | 0.5 | \$ 240 | \$ 120.00 |
| Wang, Qian | 21-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Ali, Amjad | 21-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Izuagie, Arno I. | 21-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 1.0 | \$ 435 | \$ 435.00 |
| Wang, Qian | 21-Jan-13 | Preparation and review of balance sheets and monthly Income for 32 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Ali, Amjad | 21-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 11 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Peng, Jiacheng | 21-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 21-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 32 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Izuagie, Arno I. | 21-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 4 trusts. | 3.0 | \$ 435 | \$ 1,305.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 21-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 22-Jan-13 | Calculation of Accounts Payable and Receivable for 14 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 22-Jan-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 14 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 22-Jan-13 | Calculation of trust's taxable income or losses for 14 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 22-Jan-13 | Calculation of trust's taxable income or losses for 23 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Wang, Qian | 22-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 23 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Wang, Qian | 22-Jan-13 | Calculation of Accounts Payable and Receivable for 23 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Ali, Amjad | 22-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Ali, Amjad | 22-Jan-13 | Verification of Bond and Collateral Balances for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 22-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Izuagie, Arno I. | 22-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 9 trusts. | 1.5 | \$ 435 | \$ 652.50 |
| Peng, Jiacheng | 22-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 22-Jan-13 | Preparation and review of balance sheets and monthly Income for 23 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Wang, Qian | 22-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 23 trusts. | 2.2 | \$ 195 | \$ 429.00 |
| Izuagie, Arno I. | 22-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 9 trusts. | 2.5 | \$ 435 | \$ 1,087.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 22-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 9 trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Ali, Amjad | 23-Jan-13 | Calculation of Accounts Payable and Receivable for 8 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 23-Jan-13 | Calculation of trust's taxable income or losses for 8 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Wang, Qian | 23-Jan-13 | Calculation of Accounts Payable and Receivable for 35 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 23-Jan-13 | Calculation of trust's taxable income or losses for 35 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 23-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 35 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Ali, Amjad | 23-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Ali, Amjad | 23-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Ali, Amjad | 23-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Cole, Olayanju O. | 23-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 11 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Wang, Qian | 23-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 2 trusts. | 0.9 | \$ 195 | \$ 175.50 |
| Peng, Jiacheng | 23-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 23-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 14 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 23-Jan-13 | Review and revise unsupported Premium and Discount amounts for 5 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 23-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 26 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Cole, Olayanju O. | 23-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 26 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Wang, Qian | 23-Jan-13 | Preparation and review of balance sheets and monthly Income for 35 trusts. | 2.5 | \$ 195 | \$ 487.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Wang, Qian | 23-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 35 trusts. | 2.8 | \$ 195 | \$ 546.00 |
| Izuagie, Arno I. | 23-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 8 trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 23-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 8 trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Wang, Qian | 24-Jan-13 | Calculation of Accounts Payable and Receivable for 34 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 24-Jan-13 | Calculation of trust's taxable income or losses for 34 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 24-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 34 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Ali, Amjad | 24-Jan-13 | Verification of Bond and Collateral Balances for 7 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Cole, Olayanju O. | 24-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Cole, Olayanju O. | 24-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Cole, Olayanju O. | 24-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 11 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Wang, Qian | 24-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 3 trusts. | 1.3 | \$ 195 | \$ 253.50 |
| Peng, Jiacheng | 24-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 24-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 24 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 24-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 34 trusts. | 2.4 | \$ 195 | \$ 468.00 |
| Ali, Amjad | 24-Jan-13 | Review and revise unsupported Premium and Discount amounts for 4 trusts. | 2.4 | \$ 240 | \$ 576.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 24-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 7 trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Wang, Qian | 24-Jan-13 | Preparation and review of balance sheets and monthly Income for 34 trusts. | 2.6 | \$ 195 | \$ 507.00 |
| Izuagie, Arno I. | 24-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 7 trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 24-Jan-13 | Review and revise unsupported Premium and Discount amounts for 6 trusts. | 3.1 | \$ 240 | \$ 744.00 |
| Ali, Amjad | 25-Jan-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 16 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 25-Jan-13 | Calculation of Accounts Payable and Receivable for 25 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Wang, Qian | 25-Jan-13 | Calculation of trust's taxable income or losses for 25 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Wang, Qian | 25-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 25 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Izuagie, Arno I. | 25-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 25-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 24 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 25-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 16 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 25-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Cole, Olayanju O. | 25-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 24 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Wang, Qian | 25-Jan-13 | Preparation and review of balance sheets and monthly Income for 25 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Wang, Qian | 25-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 25 trusts. | 2.0 | \$ 195 | \$ 390.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Peng, Jiacheng | 25-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 25-Jan-13 | Verification of Bond and Collateral Balances for 24 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 25-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 12 trusts. | 2.8 | \$ 195 | \$ 546.00 |
| Izuagie, Arno I. | 25-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 25-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 25-Jan-13 | Review and revise the Adjusted Issue Price's, balance sheets and other unsupported amounts for 4 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Ali, Amjad | 28-Jan-13 | Calculation of Accounts Payable and Receivable for 16 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 28-Jan-13 | Calculation of trust's taxable income or losses for 16 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Albrecht, Michael A. | 28-Jan-13 | Calculation of Accounts Payable and Receivable for 25 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Albrecht, Michael A. | 28-Jan-13 | Calculation of trust's taxable income or losses for 35 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Albrecht, Michael A. | 28-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 41 trusts. | 0.7 | \$ 195 | \$ 136.50 |
| Ali, Amjad | 28-Jan-13 | Preparation and review of balance sheets and monthly Income for 5 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Albrecht, Michael A. | 28-Jan-13 | Preparation and review of balance sheets and monthly Income for 8 trusts. | 1.3 | \$ 195 | \$ 253.50 |
| Albrecht, Michael A. | 28-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 2 trusts. | 1.3 | \$ 195 | \$ 253.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 28-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 28-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 28-Jan-13 | Verification of Bond and Collateral Balances for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 28-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Cole, Olayanju O. | 28-Jan-13 | Verification of Bond and Collateral Balances for 17 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 28-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 17 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 28-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 19 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Peng, Jiacheng | 28-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 28-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 7 trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Izuagie, Arno I. | 28-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 7 trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 28-Jan-13 | Review and revise unsupported Premium and Discount amounts for 5 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Albrecht, Michael A. | 28-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 44 trusts. | 3.7 | \$ 195 | \$ 721.50 |
| Ali, Amjad | 29-Jan-13 | Calculation of Accounts Payable and Receivable for 13 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 29-Jan-13 | Calculation of Accounts Payable and Receivable for 13 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 29-Jan-13 | Calculation of trust's taxable income or losses for 13 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Albrecht, Michael A. | 29-Jan-13 | Calculation of Accounts Payable and Receivable for 25 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Albrecht, Michael A. | 29-Jan-13 | Calculation of trust's taxable income or losses for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|--|--------------|-------------|---------------|
| Albrecht, Michael A. | 29-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Ali, Amjad | 29-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Albrecht, Michael A. | 29-Jan-13 | Preparation and review of balance sheets and monthly Income for 8 trusts. | 1.3 | \$ 195 | \$ 253.50 |
| Cole, Olayanju O. | 29-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 16 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 29-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 15 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Izuagie, Arno I. | 29-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 5 trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 29-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 5 trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Ali, Amjad | 29-Jan-13 | Review and revise the Adjusted Issue Price's, balance sheets and other unsupported amounts for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Albrecht, Michael A. | 29-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 3 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Peng, Jiacheng | 29-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 29-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 26 trusts. | 2.2 | \$ 240 | \$ 528.00 |
| Cole, Olayanju O. | 29-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 23 trusts. | 2.2 | \$ 240 | \$ 528.00 |
| Cole, Olayanju O. | 29-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Izuagie, Arno I. | 29-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 5 trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Albrecht, Michael A. | 29-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 40 trusts. | 3.3 | \$ 195 | \$ 643.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------------|-------------|--|--------------|-------------|---------------|
| Albrecht, Michael A. | 30-Jan-13 | Calculation of Accounts Payable and Receivable for 14 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 30-Jan-13 | Calculation of trust's taxable income or losses for 14 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 30-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 16 trusts. | 0.3 | \$ 195 | \$ 58.50 |
| Ali, Amjad | 30-Jan-13 | Preparation and review of balance sheets and monthly Income for 5 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Albrecht, Michael A. | 30-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 16 trusts. | 1.3 | \$ 195 | \$ 253.50 |
| Albrecht, Michael A. | 30-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 1.9 | \$ 195 | \$ 370.50 |
| Cole, Olayanju O. | 30-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 23 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Peng, Jiacheng | 30-Jan-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 30-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 4 trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Albrecht, Michael A. | 30-Jan-13 | Preparation and review of balance sheets and monthly Income for 12 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Cole, Olayanju O. | 30-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 23 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Albrecht, Michael A. | 30-Jan-13 | Continue to review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 2.1 | \$ 195 | \$ 409.50 |
| Cole, Olayanju O. | 30-Jan-13 | Review and revise unsupported Premium and Discount amounts for 3 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Izuagie, Arno I. | 30-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 4 trusts. | 2.7 | \$ 435 | \$ 1,174.50 |
| Albrecht, Michael A. | 31-Jan-13 | Calculation of Accounts Payable and Receivable for 12 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 31-Jan-13 | Calculation of trust's taxable income or losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------------|-------------|--|--------------|-------------|---------------|
| Albrecht, Michael A. | 31-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 12 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Ali, Amjad | 31-Jan-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 31-Jan-13 | Verification of Bond and Collateral Balances for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 31-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 10 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Albrecht, Michael A. | 31-Jan-13 | Review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 1.2 | \$ 195 | \$ 234.00 |
| Albrecht, Michael A. | 31-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 17 trusts. | 1.4 | \$ 195 | \$ 273.00 |
| Ali, Amjad | 31-Jan-13 | Review and revise unsupported Premium and Discount amounts for 2 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 31-Jan-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 31-Jan-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 23 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Albrecht, Michael A. | 31-Jan-13 | Preparation and review of balance sheets and monthly Income for 12 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Peng, Jiacheng | 31-Jan-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 31-Jan-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Izuagie, Arno I. | 31-Jan-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 4 trusts. | 2.2 | \$ 435 | \$ 957.00 |
| Cole, Olayanju O. | 31-Jan-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 25 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Albrecht, Michael A. | 31-Jan-13 | Continue to review and revise the Present Values of cash flows and unsupported Income amounts for 6 trusts. | 2.8 | \$ 195 | \$ 546.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 31-Jan-13 | Director's review and approval of Tax set up, Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 3.0 | \$ 435 | \$ 1,305.00 |
| Albrecht, Michael A. | 1-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Albrecht, Michael A. | 1-Feb-13 | Calculation of trust's taxable income or losses for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Albrecht, Michael A. | 1-Feb-13 | Validation of Collateral receipts and losses, Bond Distributions and losses for 9 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Ali, Amjad | 1-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 8 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 1-Feb-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 18 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 1-Feb-13 | Calculation of trust's taxable income or losses for 18 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 1-Feb-13 | Preparation and review of balance sheets and of monthly Income for 3 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Albrecht, Michael A. | 1-Feb-13 | Preparation and review of balance sheets and monthly Income for 5 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Albrecht, Michael A. | 1-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances of 9 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Cole, Olayanju O. | 1-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 31 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 1-Feb-13 | Calculation of trust's taxable income or losses for 31 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 1-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 31 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 1-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 1-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 19 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 1-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 31 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Albrecht, Michael A. | 1-Feb-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 3 trusts. | 2.0 | \$ 195 | \$ 390.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Peng, Jiacheng | 1-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 1-Feb-13 | Review and revise the Present Value of cash flows and unsupported Income amounts for 5 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Albrecht, Michael A. | 4-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Albrecht, Michael A. | 4-Feb-13 | Calculation of trust's taxable income or losses for 13 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 4-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 12 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Cole, Olayanju O. | 4-Feb-13 | Preparation and review of balance sheets and of monthly Income for 5 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 4-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 30 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 4-Feb-13 | Calculation of trust's taxable income or losses for 30 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 4-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 30 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Albrecht, Michael A. | 4-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 16 trusts. | 1.3 | \$ 195 | \$ 253.50 |
| Albrecht, Michael A. | 4-Feb-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 6 trusts | 1.3 | \$ 195 | \$ 253.50 |
| Ali, Amjad | 4-Feb-13 | Verification of Bond and Collateral Balances for 16 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 4-Feb-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 13 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 4-Feb-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Izuagie, Arno I. | 4-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.5 | \$ 435 | \$ 652.50 |
| Peng, Jiacheng | 4-Feb-13 | Collateral and bond information cash flow query update for system. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 4-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 30 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Albrecht, Michael A. | 4-Feb-13 | Preparation and review of balance sheets and monthly Income for 13 trusts. | 2.2 | \$ 195 | \$ 429.00 |
| Cole, Olayanju O. | 4-Feb-13 | Review and revise the Present Value of cash flows and unsupported Income amounts for 6 trusts. | 2.6 | \$ 240 | \$ 624.00 |
| Albrecht, Michael A. | 4-Feb-13 | Continue to review and revise the Present Values of cash flows (and unsupported Income amounts) for 6 trusts | 2.7 | \$ 195 | \$ 526.50 |
| Albrecht, Michael A. | 5-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Albrecht, Michael A. | 5-Feb-13 | Calculation of trust's taxable income or losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 5-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 12 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Cole, Olayanju O. | 5-Feb-13 | Preparation and review of balance sheets and of monthly Income for 5 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 5-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 29 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 5-Feb-13 | Calculation of trust's taxable income or losses for 29 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Albrecht, Michael A. | 5-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 12 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 5-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 29 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Albrecht, Michael A. | 5-Feb-13 | Preparation and review of balance sheets and monthly Income for 7 trusts. | 1.2 | \$ 195 | \$ 234.00 |
| Albrecht, Michael A. | 5-Feb-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 2 trusts | 1.3 | \$ 195 | \$ 253.50 |
| Ali, Amjad | 5-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 5-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Peng, Jiacheng | 5-Feb-13 | Collateral and bond information cash flow query update for system. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 5-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 33 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 5-Feb-13 | Review and revise the Present Value of cash flows and unsupported Income amounts for 5 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Albrecht, Michael A. | 6-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Albrecht, Michael A. | 6-Feb-13 | Calculation of trust's taxable income or losses for 13 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Cole, Olayanju O. | 6-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 16 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 6-Feb-13 | Calculation of trust's taxable income or losses for 16 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Albrecht, Michael A. | 6-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 15 trusts. | 0.3 | \$ 195 | \$ 58.50 |
| Cole, Olayanju O. | 6-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 16 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 6-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Ali, Amjad | 6-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Ali, Amjad | 6-Feb-13 | Preparation and review of balance sheets and monthly Income for 5 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 6-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 16 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Albrecht, Michael A. | 6-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 15 trusts. | 1.3 | \$ 195 | \$ 253.50 |
| Albrecht, Michael A. | 6-Feb-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 2 trusts | 1.3 | \$ 195 | \$ 253.50 |
| Albrecht, Michael A. | 6-Feb-13 | Preparation of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 3 trusts. | 1.5 | \$ 195 | \$ 292.50 |
| Albrecht, Michael A. | 6-Feb-13 | Preparation and review of balance sheets and monthly Income for 10 trusts. | 1.7 | \$ 195 | \$ 331.50 |
| Peng, Jiacheng | 6-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 6-Feb-13 | Preparation and review of balance sheets and of monthly Income for 16 trusts. | 2.4 | \$ 240 | \$ 576.00 |
| Izuagie, Arno I. | 6-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 6-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 6-Feb-13 | Review and revise unsupported Premium and Discount amounts for 7 trusts. | 3.6 | \$ 240 | \$ 864.00 |
| Ali, Amjad | 7-Feb-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 7-Feb-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 7-Feb-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Peng, Jiacheng | 7-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Albrecht, Michael A. | 7-Feb-13 | Preparation of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 6 trusts. | 3.0 | \$ 195 | \$ 585.00 |
| Ali, Amjad | 8-Feb-13 | Calculation of trust's taxable income or losses for 7 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 8-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 7 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Ali, Amjad | 8-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 7 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Izuagie, Arno I. | 8-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 8-Feb-13 | Review and revise unsupported Premium and Discount amounts for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Peng, Jiacheng | 8-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Albrecht, Michael A. | 8-Feb-13 | Preparation of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 5 trusts. | 2.6 | \$ 195 | \$ 507.00 |
| Ali, Amjad | 11-Feb-13 | Prepare, review and validate the holder factor and Schedule Q's information for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Peng, Jiacheng | 11-Feb-13 | Collateral and bond information cash flow query update for system. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 11-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Albrecht, Michael A. | 11-Feb-13 | Preparation of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 8 trusts. | 3.7 | \$ 195 | \$ 721.50 |
| Izuagie, Arno I. | 12-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 12-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 12-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 13-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 13-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 13-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 14-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 16 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 14-Feb-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 16 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 14-Feb-13 | Calculation of trust's taxable income or losses for 16 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 14-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 14-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Peng, Jiacheng | 14-Feb-13 | Collateral and bond information cash flow query update for system. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 14-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 14-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 14-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Peng, Jiacheng | 15-Feb-13 | Collateral and bond information cash flow query update for system. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 18-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 3 trusts. | 0.1 | \$ 240 | \$ 24.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 18-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 8 trusts. | 0.1 | \$ 240 | \$ 24.00 |
| Wang, Qian | 18-Feb-13 | Calculation of Accounts Payable and Receivable for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Wang, Qian | 18-Feb-13 | Calculation of trust's taxable income or losses for 8 trusts. | 0.1 | \$ 195 | \$ 19.50 |
| Cole, Olayanju O. | 18-Feb-13 | Storage of copies of the approved Owner Trust Reports for 3 trusts. | 0.1 | \$ 240 | \$ 24.00 |
| Cole, Olayanju O. | 18-Feb-13 | Delivery of the approved Owner Trust Reports to the client for 3 trusts. | 0.2 | \$ 240 | \$ 40.00 |
| Cole, Olayanju O. | 18-Feb-13 | Uploading of Bond and Collateral distribution data for 3 trusts. | 0.2 | \$ 240 | \$ 40.00 |
| Cole, Olayanju O. | 18-Feb-13 | Calculation of trust's taxable income or losses for 8 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 18-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 8 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Wang, Qian | 18-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 8 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Cole, Olayanju O. | 18-Feb-13 | Calculation of trust's taxable income or losses for 3 trusts. | 0.2 | \$ 240 | \$ 56.00 |
| Cole, Olayanju O. | 18-Feb-13 | Preparation and review of balance sheets and of monthly Income for 3 trusts. | 0.2 | \$ 240 | \$ 56.00 |
| Cole, Olayanju O. | 18-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 8 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Wang, Qian | 18-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 8 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 18-Feb-13 | Preparation and review of balance sheets and of monthly Income for 8 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 18-Feb-13 | Preparation and review of balance sheets and of monthly Income for 8 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Ali, Amjad | 18-Feb-13 | Review and revise Adjusted Issue Price's, balance sheets and other unsupported amounts for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 18-Feb-13 | Review and revise unsupported Premium and Discount amounts for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 18-Feb-13 | Review and revise unsupported Premium and Discount amounts for 3 trusts. | 2.1 | \$ 240 | \$ 504.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 18-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 18-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Peng, Jiacheng | 18-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 3.0 | \$ 240 | \$ 720.00 |
| Wang, Qian | 19-Feb-13 | Calculation of Accounts Payable and Receivable for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Wang, Qian | 19-Feb-13 | Calculation of trust's taxable income or losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Wang, Qian | 19-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Ali, Amjad | 19-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Wang, Qian | 19-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 10 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Izuagie, Arno I. | 19-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Wang, Qian | 19-Feb-13 | Preparation and review of balance sheets and of monthly Income for 10 trusts. | 1.6 | \$ 195 | \$ 312.00 |
| Cole, Olayanju O. | 19-Feb-13 | Review and revise unsupported Premium and Discount amounts for 4 trusts. | 1.8 | \$ 240 | \$ 421.20 |
| Cole, Olayanju O. | 19-Feb-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 27 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Peng, Jiacheng | 19-Feb-13 | Collateral and bond information cash flow query update for system. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 19-Feb-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 27 trusts. | 2.2 | \$ 240 | \$ 529.20 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 19-Feb-13 | Verification of Bond and Collateral Balances for 27 trusts. | 2.3 | \$ 240 | \$ 540.00 |
| Izuagie, Arno I. | 19-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 19-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 20-Feb-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 7 trusts. | 0.1 | \$ 240 | \$ 24.00 |
| Ali, Amjad | 20-Feb-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 6 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Ali, Amjad | 20-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 7 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Ali, Amjad | 20-Feb-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 7 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Cole, Olayanju O. | 20-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 34 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 20-Feb-13 | Calculation of trust's taxable income or losses for 34 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Wang, Qian | 20-Feb-13 | Preparation of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 1 trust. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 20-Feb-13 | Review and revise unsupported Premium and Discount amounts for 34 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 20-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 34 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 20-Feb-13 | Preparation and review of balance sheets and of monthly Income for 34 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 20-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 34 trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 20-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 20-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Peng, Jiacheng | 20-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 3.0 | \$ 240 | \$ 720.00 |
| Ali, Amjad | 21-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 21-Feb-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 21-Feb-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 21-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Ali, Amjad | 21-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 9 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 21-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 2 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 21-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 25 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 21-Feb-13 | Calculation of trust's taxable income or losses for 25 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 21-Feb-13 | Preparation and review of balance sheets and monthly Income for 8 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Cole, Olayanju O. | 21-Feb-13 | Preparation and review of balance sheets and of monthly Income for 25 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Wang, Qian | 21-Feb-13 | Preparation of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for 2 trusts. | 1.5 | \$ 195 | \$ 292.50 |
| Cole, Olayanju O. | 21-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 25 trusts. | 1.5 | \$ 240 | \$ 360.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Peng, Jiacheng | 21-Feb-13 | Collateral and bond information cash flow query update for system. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 21-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Cole, Olayanju O. | 21-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 25 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 21-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 22-Feb-13 | Calculation of trust's taxable income or losses for 40 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 22-Feb-13 | Preparation and review of balance sheets and monthly Income for 7 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Cole, Olayanju O. | 22-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 40 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 22-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 40 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 22-Feb-13 | Review and revise Adjusted Issue Price's, balance sheets and other unsupported amounts for 4 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Izuagie, Arno I. | 22-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Peng, Jiacheng | 22-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 3.0 | \$ 240 | \$ 720.00 |
| Cole, Olayanju O. | 25-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 25-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 25-Feb-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 25-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 25-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 15 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 25-Feb-13 | Calculation of trust's taxable income or losses for 15 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 25-Feb-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 25-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 25-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 9 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 25-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 9 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 25-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 25-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 15 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Peng, Jiacheng | 25-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 25-Feb-13 | Review and revise Adjusted Issue Price's, balance sheets and other unsupported amounts for 5 trusts. | 3.8 | \$ 240 | \$ 912.00 |
| Cole, Olayanju O. | 26-Feb-13 | Calculation of trust's taxable income or losses for 15 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 26-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 15 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Ali, Amjad | 26-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 8 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Ali, Amjad | 26-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 8 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 26-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 20 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 26-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 15 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 26-Feb-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 26-Feb-13 | Verification of Bond and Collateral Balances for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 26-Feb-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Cole, Olayanju O. | 26-Feb-13 | Review and revise unsupported Premium and Discount amounts for 5 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Ali, Amjad | 26-Feb-13 | Review and revise Adjusted Issue Price's, balance sheets and other unsupported amounts for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 26-Feb-13 | Review and revise unsupported Premium and Discount amounts for 3 trusts. | 2.2 | \$ 240 | \$ 528.00 |
| Peng, Jiacheng | 26-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 3.0 | \$ 240 | \$ 720.00 |
| Ali, Amjad | 27-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 8 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 27-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 8 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 27-Feb-13 | Calculation of trust's taxable income or losses for 8 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 27-Feb-13 | Determination of reportable bond premium, discount income, aggregation of allowable REMIC expenses including servicing, custodial, trustee and "other" expenses for 16 trusts. | 0.2 | \$ 240 | \$ 56.00 |
| Cole, Olayanju O. | 27-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 16 trusts. | 0.2 | \$ 240 | \$ 56.00 |
| Cole, Olayanju O. | 27-Feb-13 | Calculation of REMIC deductible expenses including original issue discount and preparation of Section 212 expense statement as necessary for 16 trusts. | 0.2 | \$ 240 | \$ 56.00 |
| Cole, Olayanju O. | 27-Feb-13 | Determination of quarterly reportable mortgage interest income of the backing REMIC tranches, loans and Preparation of quarterly Residual Holder Income Summary for 16 trusts. | 0.9 | \$ 240 | \$ 224.00 |
| Ali, Amjad | 27-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 14 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 27-Feb-13 | Preparation and review of balance sheets and monthly Income for 10 trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Peng, Jiacheng | 27-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 27-Feb-13 | Preparation and review of balance sheets and of monthly Income for 16 trusts. | 2.3 | \$ 240 | \$ 560.00 |
| Cole, Olayanju O. | 27-Feb-13 | Review and revise unsupported Premium and Discount amounts for 6 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Cole, Olayanju O. | 28-Feb-13 | Calculation of Accounts Payable and Accounts Receivable for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 28-Feb-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 28-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 28-Feb-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 28-Feb-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 28-Feb-13 | Preparation of cash flow files and validation of Bond and Collateral balances for 9 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Izuagie, Arno I. | 28-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Ali, Amjad | 28-Feb-13 | Review and revise Adjusted Issue Price's, balance sheets and other unsupported amounts for 2 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 28-Feb-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 28-Feb-13 | Verification of Bond and Collateral Balances for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 28-Feb-13 | Verification of Bond and Collateral Balances for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Cole, Olayanju O. | 28-Feb-13 | Review and revise unsupported Premium and Discount amounts for 5 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Peng, Jiacheng | 28-Feb-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 28-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 28-Feb-13 | Director's review and approval of Tax set up Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 1-Mar-13 | Revise unsupported Premium and Discount amounts for 2 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Cole, Olayanju O. | 1-Mar-13 | Calculation of projected Premium, Discount, Asset and Liability Basis, and Tax Losses for 20 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 1-Mar-13 | Validation of Bond and Collateral Balances, projected Collateral receipts and losses, and Bond Distributions and losses for 20 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 1-Mar-13 | Calculation of projected Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Peng, Jiacheng | 1-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Cole, Olayanju O. | 1-Mar-13 | Revise unsupported Premium and Discount amounts for 4 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Ali, Amjad | 1-Mar-13 | Validation of Bond and Collateral Balances, projected Collateral receipts and losses, and Bond Distributions and losses for 25 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Izuagie, Arno I. | 4-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Ali, Amjad | 4-Mar-13 | Validation of starting and ending year capital accounts for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Peng, Jiacheng | 4-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 4-Mar-13 | Revise unsupported Premium and Discount amounts for 3 trusts. | 2.3 | \$ 240 | \$ 540.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 4-Mar-13 | Calculation of projected Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 4-Mar-13 | Validation of Bond and Collateral Balances, and validation of projected Collateral receipts and losses, and Bond Distributions and losses for 25 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Izuagie, Arno I. | 4-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 4-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 5-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Ali, Amjad | 5-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 5-Mar-13 | Preparation and aggregation of actual quarterly Incomes for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 5-Mar-13 | Preparation of annual balance sheet and Income Statements for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Ali, Amjad | 5-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 5-Mar-13 | Preparation and uploading of holders request on data file for 35 trusts. | 1.8 | \$ 240 | \$ 420.00 |
| Peng, Jiacheng | 5-Mar-13 | Collateral and bond information cash flow query update for system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 5-Mar-13 | Generation, review and validation of holder factor (and Schedule Q's) information for 35 trusts. | 2.9 | \$ 240 | \$ 696.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 5-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 5-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 5-Mar-13 | Determination of quarterly reportable mortgage interest income of the backing REMIC tranches, loans and preparation of quarterly Residual Holder Income Summary for 20 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Ali, Amjad | 6-Mar-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 5 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 6-Mar-13 | Validation of Collateral receipts and losses, and Bond Distributions and losses for 5 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 6-Mar-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 5 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Izuagie, Arno I. | 6-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 6-Mar-13 | Preparation and uploading of holders request on data file for 32 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Cole, Olayanju O. | 6-Mar-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Ali, Amjad | 6-Mar-13 | Generation, review and validation of holder factor (and Schedule Q's) information for 23 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Ali, Amjad | 6-Mar-13 | Retention and processing of factor (and Schedule Q's) reports for 23 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Peng, Jiacheng | 6-Mar-13 | Collateral and bond information cash flow query update for system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 6-Mar-13 | Generation, review and validation of holder factor (and Schedule Q's) information for 32 trusts. | 2.7 | \$ 240 | \$ 648.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 6-Mar-13 | Determination of quarterly reportable mortgage interest income of the backing REMIC tranches, loans and preparation of quarterly Residual Holder Income Summary of 18 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 6-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 6-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 7-Mar-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 5 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 7-Mar-13 | Preparation and review of balance sheets and monthly income for 11 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Izuagie, Arno I. | 7-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 7-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 7-Mar-13 | Preparation and review of balance sheets and monthly Income for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 7-Mar-13 | Preparation of annual balance sheet and Income Statements for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 7-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 7-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within of Code Section 6049 for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Ali, Amjad | 7-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 34 trusts. | 2.8 | \$ 240 | \$ 672.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 7-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 7-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 8-Mar-13 | Revise Adjusted Issue Price's, balance sheets, and other unsupported amounts for 1 trust. | 0.7 | \$ 240 | \$ 168.00 |
| Izuagie, Arno I. | 8-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 8-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 8-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 8-Mar-13 | Revise Adjusted Issue Price's, balance sheets and other unsupported amounts for 4 trusts. | 2.2 | \$ 240 | \$ 528.00 |
| Izuagie, Arno I. | 8-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Ali, Amjad | 8-Mar-13 | Preparation of annual balance sheet and Income Statements for 34 trusts. | 2.6 | \$ 240 | \$ 624.00 |
| Ali, Amjad | 8-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 34 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Cole, Olayanju O. | 8-Mar-13 | Preparation of annual balance sheet and Income Statements for 35 trusts. | 2.9 | \$ 240 | \$ 696.00 |
| Cole, Olayanju O. | 8-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within of Code Section 6049 for 35 trusts. | 2.9 | \$ 240 | \$ 696.00 |
| Cole, Olayanju O. | 11-Mar-13 | Finalize, process and file approved Federal Returns for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Peng, Jiacheng | 11-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 11-Mar-13 | Preparation and aggregation of actual quarterly Incomes for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Ali, Amjad | 11-Mar-13 | Validation of trust's taxable actual and income or losses as required for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Izuagie, Arno I. | 11-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 11-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 12-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Peng, Jiacheng | 12-Mar-13 | Collateral and bond information cash flow query update for system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 12-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 12-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 13-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 23 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Peng, Jiacheng | 13-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 13-Mar-13 | Preparation and review of balance sheets and monthly Income for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Cole, Olayanju O. | 13-Mar-13 | Preparation of annual balance sheet and Income Statements for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 13-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Ali, Amjad | 13-Mar-13 | Validation of starting and ending year capital accounts for 30 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Izuagie, Arno I. | 13-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 13-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 14-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.5 | \$ 435 | \$ 652.50 |
| Peng, Jiacheng | 14-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 14-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 14-Mar-13 | Preparation and retention of historical REMIC Trust income for 12 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Izuagie, Arno I. | 15-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.5 | \$ 435 | \$ 652.50 |
| Ali, Amjad | 15-Mar-13 | Calculation of projected Premium, Discount, Asset and Liability Basis, and Tax Losses for 22 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Peng, Jiacheng | 15-Mar-13 | Collateral and bond information cash flow query update for system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 15-Mar-13 | Validation of Bond and Collateral Balances, projected Collateral receipts and losses, and Bond Distributions and losses for 22 trusts. | 2.9 | \$ 240 | \$ 696.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 15-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 18-Mar-13 | Preparation of annual balance sheet and Income Statements | 1.9 | \$ 240 | \$ 456.00 |
| Ali, Amjad | 18-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 25 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 18-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Izuagie, Arno I. | 18-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 19-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 19-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within of Code Section 6049 for 25 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 19-Mar-13 | Finalize, process and file approved Federal Returns for 15 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Ali, Amjad | 19-Mar-13 | Preparation and review of balance sheets and monthly Income for 22 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Ali, Amjad | 19-Mar-13 | Filing of approved Federal Returns for 22 trusts. | 3.7 | \$ 240 | \$ 888.00 |
| Cole, Olayanju O. | 20-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 20-Mar-13 | Finalize, process and file approved Federal Returns for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 20-Mar-13 | Preparation of annual balance sheet and Income Statements for 27 trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 20-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Ali, Amjad | 20-Mar-13 | Finalize, process and file approved Federal Returns for 30 trusts. | 4.0 | \$ 240 | \$ 960.00 |
| Izuagie, Arno I. | 21-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 21-Mar-13 | Finalize, process and file approved Federal Returns for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 21-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 22-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Izuagie, Arno I. | 25-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 25-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 15 trusts. | 1.3 | \$ 240 | \$ 300.00 |
| Cole, Olayanju O. | 25-Mar-13 | Preparation of annual balance sheet and Income Statements for 18 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Cole, Olayanju O. | 25-Mar-13 | Preparation and review of balance sheets and monthly Income for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 25-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Peng, Jiacheng | 25-Mar-13 | Collateral and bond information cash flow query update for system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 25-Mar-13 | Finalize, process and file approved Federal Returns for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 25-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 27 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 25-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 27 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 26-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within of Code Section 6049 for 15 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Cole, Olayanju O. | 26-Mar-13 | Preparation and review of balance sheets and monthly Income for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Cole, Olayanju O. | 26-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 17 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Cole, Olayanju O. | 26-Mar-13 | Finalize, process and file approved Federal Returns for 13 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Peng, Jiacheng | 26-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 26-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 27-Mar-13 | Preparation and review of balance sheets and monthly Income for 15 trusts. | 1.3 | \$ 240 | \$ 300.00 |
| Cole, Olayanju O. | 27-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 15 trusts. | 1.3 | \$ 240 | \$ 300.00 |
| Cole, Olayanju O. | 27-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 15 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 27-Mar-13 | Preparation of the annual Form 1066 and annual supplemental information statements within Code Section 6049 for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 27-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 22 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Peng, Jiacheng | 27-Mar-13 | Collateral and bond information cash flow query update for system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 27-Mar-13 | Finalize, process and file approved Federal Returns for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 27-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 28-Mar-13 | Preparation of the annual Form 1066 and preparation of annual supplemental information statements within Code Section 6049 for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 28-Mar-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 22 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Izuagie, Arno I. | 28-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 28-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 28-Mar-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 29-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Peng, Jiacheng | 29-Mar-13 | Collateral and bond information cash flow query update for system for various trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 29-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 1-Apr-13 | Preparation and aggregation of actual quarterly Incomes for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 1-Apr-13 | Validation of trust's taxable actual and income or losses as required for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Peng, Jiacheng | 1-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Peng, Jiacheng | 2-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 3-Apr-13 | Verification of Bond and Collateral Balances for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Ali, Amjad | 3-Apr-13 | Validation of starting and ending year capital accounts for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Peng, Jiacheng | 3-Apr-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 4-Apr-13 | Calculation of trust's taxable income or losses for 25 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 4-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 25 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 4-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 31 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Ali, Amjad | 4-Apr-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 4-Apr-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 13 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Cole, Olayanju O. | 4-Apr-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 2 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Peng, Jiacheng | 4-Apr-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 4-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Cole, Olayanju O. | 5-Apr-13 | Preparation and review of balance sheets and monthly income for 4 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 5-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 30 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 5-Apr-13 | Calculation of trust's taxable income or losses for 28 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 5-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 28 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 5-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 5-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 5-Apr-13 | Preparation of annual balance sheet and Income Statements for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 5-Apr-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Cole, Olayanju O. | 5-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 29 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Peng, Jiacheng | 5-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 5-Apr-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 6 trusts. | 2.6 | \$ 240 | \$ 624.00 |
| Cole, Olayanju O. | 8-Apr-13 | Preparation and review of balance sheets and monthly income for 5 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Ali, Amjad | 8-Apr-13 | Preparation and aggregation of actual quarterly Incomes for 10 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Cole, Olayanju O. | 8-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 29 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 8-Apr-13 | Calculation of trust's taxable income or losses for 29 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 8-Apr-13 | Preparation of the annual Form 1066, and annual supplemental information statements within of Code Section 6049 for 12 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 8-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 29 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 8-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 33 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Peng, Jiacheng | 8-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 8-Apr-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 5 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 9-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 18 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 9-Apr-13 | Calculation of trust's taxable income or losses for 18 trusts. | 0.4 | \$ 240 | \$ 96.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 9-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 18 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Ali, Amjad | 9-Apr-13 | Validation of trust's taxable actual and income or losses as required for 12 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 9-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 17 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Cole, Olayanju O. | 9-Apr-13 | Preparation and review of balance sheets and monthly income for 18 trusts. | 2.4 | \$ 240 | \$ 576.00 |
| Ali, Amjad | 9-Apr-13 | Preparation and review of balance sheets and monthly income for 15 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 9-Apr-13 | Review and revision of unsupported Premium and Discount amounts for 6 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Cole, Olayanju O. | 10-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 10-Apr-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 10-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 10-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 10 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 10-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 10-Apr-13 | Calculation of trust's taxable income or losses for 10 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 10-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 10 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Cole, Olayanju O. | 10-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 9 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 10-Apr-13 | Calculation of projected Premium, Discount, Asset and Liability Basis, and Tax Losses for 11 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Ali, Amjad | 10-Apr-13 | Validation of Bond and Collateral Balances, projected Collateral receipts and losses, and Bond Distributions and losses for 11 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Peng, Jiacheng | 10-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 11-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 3 trusts. | 0.1 | \$ 240 | \$ 24.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 11-Apr-13 | Calculation of trust's taxable income or losses for 3 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 11-Apr-13 | Preparation and review of balance sheets and monthly income for 3 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 11-Apr-13 | Uploading of Bond and Collateral distribution data for 3 trusts | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 11-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 8 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Ali, Amjad | 11-Apr-13 | Preparation of annual balance sheet and Income Statements for 22 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Ali, Amjad | 11-Apr-13 | Preparation of the annual Form 1066, and annual supplemental information statements within of Code Section 6049 for 22 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Ali, Amjad | 11-Apr-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 22 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Cole, Olayanju O. | 11-Apr-13 | Review and revision of balance sheets for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 11-Apr-13 | Reviewing and revision of Adjusted Issue Price's, balance sheets (and other unsupported amounts) for 4 trusts. | 2.8 | \$ 240 | \$ 672.00 |
| Cole, Olayanju O. | 12-Apr-13 | Calculation of trust's taxable income or losses for 22 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 12-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 28 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Ali, Amjad | 12-Apr-13 | Validation of trust's taxable actual and income or losses as required for 12 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 12-Apr-13 | Preparation and aggregation of actual quarterly Incomes for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Cole, Olayanju O. | 12-Apr-13 | Verification of Collateral receipts and losses and Bond Distributions and losses for 19 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Cole, Olayanju O. | 12-Apr-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 15-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 25 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 15-Apr-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 0.4 | \$ 240 | \$ 96.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 15-Apr-13 | Calculation of trust's taxable income or losses for 25 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Ali, Amjad | 15-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 25 trusts. | 0.4 | \$ 240 | \$ 96.00 |
| Cole, Olayanju O. | 15-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 20 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 15-Apr-13 | Calculation of trust's taxable income or losses for 32 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Cole, Olayanju O. | 15-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 32 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Ali, Amjad | 15-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Cole, Olayanju O. | 16-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 2 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 16-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 25 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 16-Apr-13 | Calculation of trust's taxable income or losses for 25 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 16-Apr-13 | Preparation and review of balance sheets and monthly income for 25 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 16-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 25 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 16-Apr-13 | Validation of starting and ending year capital accounts for 18 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 16-Apr-13 | Preparation and aggregation of actual quarterly Incomes for 19 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Ali, Amjad | 16-Apr-13 | Validation of trust's taxable actual and income or losses as required for 20 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Cole, Olayanju O. | 16-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 25 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Peng, Jiacheng | 16-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 17-Apr-13 | Calculation of trust's taxable income or losses for 40 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 17-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 12 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Peng, Jiacheng | 17-Apr-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 17-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 40 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 17-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 40 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 17-Apr-13 | Preparation and uploading of historical REMIC Trust income (as needed) for 12 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Cole, Olayanju O. | 18-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 7 trusts. | 0.1 | \$ 240 | \$ 24.00 |
| Ali, Amjad | 18-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 12 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 18-Apr-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 12 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 18-Apr-13 | Calculation of trust's taxable income or losses for 12 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 18-Apr-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Ali, Amjad | 18-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 12 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 18-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 18-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 9 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Ali, Amjad | 18-Apr-13 | Verification of Bond and Collateral Balances for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 18-Apr-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 13 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 18-Apr-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Peng, Jiacheng | 18-Apr-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 18-Apr-13 | Preparation and review of balance sheets and monthly income for 25 trusts. | 3.8 | \$ 240 | \$ 912.00 |
| Cole, Olayanju O. | 19-Apr-13 | Calculation of trust's taxable income or losses for 15 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 19-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 15 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Cole, Olayanju O. | 19-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 9 trusts. | 0.9 | \$ 240 | \$ 216.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 19-Apr-13 | Review and revision of unsupported Premium and Discount amounts for 5 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Peng, Jiacheng | 19-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 19-Apr-13 | Calculation of projected Premium, Discount, Asset and Liability Basis, and Tax Losses for 25 trusts. | 2.1 | \$ 240 | \$ 504.00 |
| Ali, Amjad | 19-Apr-13 | Validation of Bond and Collateral Balances, projected Collateral receipts and losses, and Bond Distributions and losses for 25 trusts. | 2.9 | \$ 240 | \$ 696.00 |
| Wang, Qian | 22-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 22-Apr-13 | Calculation of trust's taxable income or losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 22-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Cole, Olayanju O. | 22-Apr-13 | Calculation of trust's taxable income or losses for 17 trusts. | 0.7 | \$ 240 | \$ 168.00 |
| Cole, Olayanju O. | 22-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 17 trusts. | 0.8 | \$ 240 | \$ 192.00 |
| Wang, Qian | 22-Apr-13 | Preparation and review of balance sheets and monthly income for 32 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 22-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 11 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Wang, Qian | 22-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 32 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Cole, Olayanju O. | 23-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 23-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 23-Apr-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 23-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 23-Apr-13 | Calculation of trust's taxable income or losses for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 23-Apr-13 | Preparation and review of balance sheets and monthly income for 5 trusts. | 0.5 | \$ 195 | \$ 97.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Wang, Qian | 23-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 30 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Cole, Olayanju O. | 23-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 7 trusts. | 0.6 | \$ 240 | \$ 144.00 |
| Ali, Amjad | 23-Apr-13 | Preparation of annual balance sheet and Income Statements for 13 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 23-Apr-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 14 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Peng, Jiacheng | 23-Apr-13 | Collateral and bond information cash flow query update in system for various trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 23-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 30 trusts. | 2.0 | \$ 195 | \$ 390.00 |
| Cole, Olayanju O. | 24-Apr-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |
| Cole, Olayanju O. | 24-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 24-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 24-Apr-13 | Calculation of trust's taxable income or losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 24-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 24-Apr-13 | Preparation and review of balance sheets and monthly income for 32 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 24-Apr-13 | Review and revision of unsupported Premium and Discount amounts for 3 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Ali, Amjad | 24-Apr-13 | Preparation of four quarterly income and expense Schedule Q reports of the REMIC for 22 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Wang, Qian | 24-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 32 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Wang, Qian | 25-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Wang, Qian | 25-Apr-13 | Calculation of trust's taxable income or losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Cole, Olayanju O. | 25-Apr-13 | Calculation of trust's taxable income or losses for 9 trusts. | 0.2 | \$ 240 | \$ 48.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Wang, Qian | 25-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 10 trusts. | 0.2 | \$ 195 | \$ 39.00 |
| Cole, Olayanju O. | 25-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 9 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 25-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 10 trusts. | 0.8 | \$ 195 | \$ 156.00 |
| Wang, Qian | 25-Apr-13 | Preparation and review of balance sheets and monthly income for 10 trusts. | 1.6 | \$ 195 | \$ 312.00 |
| Peng, Jiacheng | 25-Apr-13 | Review and revise unsupported Premium and Discount amounts for various trusts | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 25-Apr-13 | Review and revision of Adjusted Issue Price's, balance sheets and other unsupported amounts for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 25-Apr-13 | Preparation and review of balance sheets and monthly income for 20 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Cole, Olayanju O. | 25-Apr-13 | Review and revision of unsupported Premium and Discount amounts for 6 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Wang, Qian | 26-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 15 trusts. | 0.4 | \$ 195 | \$ 78.00 |
| Wang, Qian | 26-Apr-13 | Calculation of trust's taxable income or losses for 15 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Cole, Olayanju O. | 26-Apr-13 | Preparation and review of balance sheets and monthly income for 3 trusts. | 0.5 | \$ 240 | \$ 120.00 |
| Wang, Qian | 26-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 15 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Cole, Olayanju O. | 26-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 22 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 26-Apr-13 | Calculation of trust's taxable income or losses for 22 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Wang, Qian | 26-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 15 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 26-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 22 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Wang, Qian | 26-Apr-13 | Preparation and review of balance sheets and monthly income for 10 trusts. | 1.6 | \$ 195 | \$ 312.00 |
| Cole, Olayanju O. | 26-Apr-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 4 trusts. | 1.8 | \$ 240 | \$ 432.00 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 29-Apr-13 | Preparation and review of balance sheets and monthly income for 5 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 29-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 29-Apr-13 | Calculation of trust's taxable income or losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Wang, Qian | 29-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 32 trusts. | 0.5 | \$ 195 | \$ 97.50 |
| Cole, Olayanju O. | 29-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 30 trusts. | 0.9 | \$ 240 | \$ 216.00 |
| Cole, Olayanju O. | 29-Apr-13 | Calculation of trust's taxable income or losses for 30 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Wang, Qian | 29-Apr-13 | Preparation and review of balance sheets and monthly income for 32 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 29-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 30 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 29-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 20 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Wang, Qian | 29-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 32 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Ali, Amjad | 30-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 15 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 30-Apr-13 | Calculation of Premium, Discount, Asset and Liability Basis, and Tax Losses for 15 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 30-Apr-13 | Calculation of trust's taxable income or losses for 15 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Ali, Amjad | 30-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 15 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Wang, Qian | 30-Apr-13 | Calculation of Accounts Payable and Accounts Receivable for 30 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 30-Apr-13 | Calculation of trust's taxable income or losses for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 30-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 36 trusts. | 0.6 | \$ 195 | \$ 117.00 |
| Wang, Qian | 30-Apr-13 | Preparation and review of balance sheets and monthly income for 36 trusts. | 0.7 | \$ 195 | \$ 136.50 |

EXHIBIT E1

Residential Capital, LLC
Tax Compliance Services - REMIC ⁽¹⁾
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|---|-------------|---|-----------------------|-------------|------------------------------------|
| Wang, Qian | 30-Apr-13 | Review and revise the Present Values of cash flows (and unsupported Income amounts) for 4 trusts. | 1.0 | \$ 195 | \$ 195.00 |
| Cole, Olayanju O. | 30-Apr-13 | Validation of Collateral receipts and losses and Bond Distributions and losses for 29 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Cole, Olayanju O. | 30-Apr-13 | Calculation of trust's taxable income or losses for 29 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 30-Apr-13 | Verification of Accounts Payable, Receivable, and Capital Accounts for 15 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 30-Apr-13 | Verification of Bond and Collateral Balances for 15 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 30-Apr-13 | Verification of Premium, Discount, Asset and Liability Basis, and Tax Losses for 13 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Cole, Olayanju O. | 30-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 33 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Wang, Qian | 30-Apr-13 | Preparation of cash flow files and validation of Bond and Collateral Balances for 36 trusts. | 2.5 | \$ 195 | \$ 487.50 |
| Subtotal Tax Compliance Services - REMIC | | | <u>1,327.1</u> | | <u>\$ 354,057.40</u> |
| Voluntary Reduction | | | | | (106,845.40) ⁽²⁾ |
| Total Tax Compliance Services - REMIC | | | | | <u>\$ 247,212.00</u> |

⁽¹⁾ There are over 600 REMIC Trusts, and another 65 trusts for which KPMG performs quarterly Residual Projection services. Tax processing is performed and reviewed each month. Services regarding Quarterly returns are performed every 3 months, and annual returns are performed for each trust once a year.

⁽²⁾ In Exhibit B of the Debtors' Application to retain and employ KPMG, Amendment No. 2 to the Statement of Work 09/02/2008 dated 07/16/2012 states that KPMG's fees for the services under the SOW "will be the lesser of 1) Actual time incurred to complete the services.." or 2) the sum of the total fees calculated in accordance with the schedule/s..". KPMG is providing a voluntary discount, therefore the additional amounts are shown as a voluntary reduction in Exhibit B to this Third Interim Fee Application.

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Izuagie, Arno I. | 1-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Ali, Amjad | 1-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 1-Feb-13 | Continue calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts. | 2.8 | \$ 240 | \$ 672.00 |
| Izuagie, Arno I. | 1-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 1-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 4-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 1.4 | \$ 240 | \$ 336.00 |
| Ali, Amjad | 4-Feb-13 | Continue calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 2.6 | \$ 240 | \$ 624.00 |
| Izuagie, Arno I. | 5-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Izuagie, Arno I. | 5-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 5-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 5-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Albrecht, Michael A. | 6-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports for 3 trusts. | 1.5 | \$ 195 | \$ 292.50 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|----------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 6-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 3 trusts. | 1.9 | \$ 240 | \$ 456.00 |
| Ali, Amjad | 6-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.9 | \$ 240 | \$ 936.00 |
| Albrecht, Michael A. | 7-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports for 10 trusts. | 1.7 | \$ 195 | \$ 331.50 |
| Izuagie, Arno I. | 7-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 7-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Albrecht, Michael A. | 7-Feb-13 | Continue calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports for 10 trusts. | 3.3 | \$ 195 | \$ 643.50 |
| Ali, Amjad | 7-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts. | 3.7 | \$ 240 | \$ 888.00 |
| Albrecht, Michael A. | 8-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports for 3 trusts. | 1.4 | \$ 195 | \$ 273.00 |
| Ali, Amjad | 8-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.6 | \$ 240 | \$ 864.00 |
| Albrecht, Michael A. | 11-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports for 8 trusts. | 2.3 | \$ 195 | \$ 448.50 |
| Ali, Amjad | 11-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Ali, Amjad | 13-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts. | 2.5 | \$ 240 | \$ 600.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 14-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Izuagie, Arno I. | 15-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Ali, Amjad | 15-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 1.3 | \$ 240 | \$ 312.00 |
| Ali, Amjad | 15-Feb-13 | Continue calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Izuagie, Arno I. | 15-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 15-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 19-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Wang, Qian | 20-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports for 1 trust. | 1.0 | \$ 195 | \$ 195.00 |
| Ali, Amjad | 20-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts. | 3.7 | \$ 240 | \$ 888.00 |
| Wang, Qian | 21-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports for 2 trusts. | 1.5 | \$ 195 | \$ 292.50 |
| Ali, Amjad | 21-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 8 trusts. | 1.6 | \$ 240 | \$ 384.00 |
| Ali, Amjad | 21-Feb-13 | Continue calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 8 trusts. | 2.4 | \$ 240 | \$ 576.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 21-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts. | 3.6 | \$ 240 | \$ 864.00 |
| Ali, Amjad | 22-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 8 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Ali, Amjad | 22-Feb-13 | Continue calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 8 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 22-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports. Residual Analysis for 5 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Ali, Amjad | 22-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 25-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 25-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and Preparation of Reports. Residual Analysis for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 25-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and preparation of Reports (Residual Analysis) for 6 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 25-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 25-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 25-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 7 trusts. | 3.9 | \$ 240 | \$ 936.00 |
| Izuagie, Arno I. | 26-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 1.0 | \$ 435 | \$ 435.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Cole, Olayanju O. | 26-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and preparation of Reports (Residual Analysis) for 5 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 26-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 26-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 26-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.6 | \$ 240 | \$ 864.00 |
| Izuagie, Arno I. | 27-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 27-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and preparation of Report (Residual Analysis) for 5 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 27-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 27-Feb-13 | Director review of Residual projected Excess Inclusion Income work papers and the approval of projected EII Reports for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 27-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Ali, Amjad | 27-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.7 | \$ 240 | \$ 888.00 |
| Cole, Olayanju O. | 28-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and preparation of Reports (Residual Analysis) for 5 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Cole, Olayanju O. | 28-Feb-13 | Calculation of Quarterly Projected Excess Inclusion Income and preparation of Reports (Residual Analysis) for 6 trusts. | 3.0 | \$ 240 | \$ 720.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 28-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 5 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Ali, Amjad | 28-Feb-13 | Calculation of Residual Quarterly Projected Excess Inclusion Income and Preparation of Reports (Residual Analysis) for 6 trusts. | 3.2 | \$ 240 | \$ 768.00 |
| Ali, Amjad | 1-Mar-13 | Calculation of trust's taxable projected income or losses as required and trust's Excess Inclusion income for 2 trusts. | 0.3 | \$ 240 | \$ 72.00 |
| Cole, Olayanju O. | 1-Mar-13 | Calculation of trust's taxable projected income or losses as required and the calculation of trust's Excess Inclusion income for 12 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Izuagie, Arno I. | 1-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 1-Mar-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 4-Mar-13 | Calculation of trust's taxable projected income or losses as required and the calculation of trust's Excess Inclusion income for 9 trusts. | 0.8 | \$ 240 | \$ 180.00 |
| Ali, Amjad | 4-Mar-13 | Preparation and review of Excess Inclusion and taxable Income reports for 10 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Ali, Amjad | 4-Mar-13 | Calculation of trust's taxable projected income or losses as required and trust's Excess Inclusion income for 23 trusts. | 3.1 | \$ 240 | \$ 744.00 |
| Cole, Olayanju O. | 5-Mar-13 | Calculation of trust's taxable projected income or losses as required and of trust's Excess Inclusion income for 11 trusts. | 1.0 | \$ 240 | \$ 240.00 |
| Ali, Amjad | 11-Mar-13 | Calculation of trust's Excess Inclusion income for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 12-Mar-13 | Calculation of trust's Excess Inclusion income for 18 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Ali, Amjad | 13-Mar-13 | Preparation and review of Excess Inclusion and taxable Income reports for 15 trusts. | 3.5 | \$ 240 | \$ 840.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 14-Mar-13 | Preparation and review of Excess Inclusion, and taxable Income reports for 15 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Ali, Amjad | 15-Mar-13 | Calculation of trust's taxable projected income or losses as required and trust's Excess Inclusion income for 22 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Cole, Olayanju O. | 27-Mar-13 | Calculation of Quarterly Projected Excess Inclusion Income, preparation of Reports and Residual Analysis for 6 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Cole, Olayanju O. | 28-Mar-13 | Calculation of Quarterly Projected Excess Inclusion Income, preparation of Reports and Residual Analysis for 6 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Izuagie, Arno I. | 1-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.5 | \$ 435 | \$ 652.50 |
| Ali, Amjad | 1-Apr-13 | Calculation of trust's Excess Inclusion income for 15 trusts. | 2.4 | \$ 240 | \$ 576.00 |
| Izuagie, Arno I. | 2-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 2-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 2-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 3-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.5 | \$ 435 | \$ 652.50 |
| Izuagie, Arno I. | 3-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 3-Apr-13 | Preparation and review of Excess Inclusion and taxable Income reports for 15 trusts. | 3.8 | \$ 240 | \$ 912.00 |
| Izuagie, Arno I. | 4-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.8 | \$ 435 | \$ 783.00 |
| Ali, Amjad | 4-Apr-13 | Calculation and preparation of Residual Quarterly Projected Excess Inclusion Income and reports for 5 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Izuagie, Arno I. | 4-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 5-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 5-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 8-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 8-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Izuagie, Arno I. | 8-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 8-Apr-13 | Calculation and preparation of Residual Quarterly Projected Excess Inclusion Income and reports for 6 trusts. | 3.2 | \$ 240 | \$ 768.00 |
| Ali, Amjad | 9-Apr-13 | Preparation and review of Excess Inclusion and taxable Income reports for 6 trusts. | 1.5 | \$ 240 | \$ 360.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Ali, Amjad | 9-Apr-13 | Calculation of trust's Excess Inclusion income for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 9-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 9-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.0 | \$ 435 | \$ 870.00 |
| Izuagie, Arno I. | 9-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Ali, Amjad | 10-Apr-13 | Calculation of trust's taxable projected income or losses as required and the calculation of trust's Excess Inclusion income for 11 trusts. | 1.1 | \$ 240 | \$ 264.00 |
| Ali, Amjad | 10-Apr-13 | Preparation and review of Excess Inclusion and taxable Income reports for 6 trusts. | 1.5 | \$ 240 | \$ 360.00 |
| Cole, Olayanju O. | 10-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 10-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 2.5 | \$ 435 | \$ 1,087.50 |
| Cole, Olayanju O. | 10-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 10-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 11-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts. | 2.3 | \$ 240 | \$ 552.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Cole, Olayanju O. | 11-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts. | 2.3 | \$ 240 | \$ 552.00 |
| Izuagie, Arno I. | 11-Apr-13 | Attend hearing for First Interim Fee Application telephonically in order to respond to any questions from the judge regarding the services provided. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 11-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Izuagie, Arno I. | 12-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Ali, Amjad | 12-Apr-13 | Calculation of trust's Excess Inclusion income for 12 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Izuagie, Arno I. | 12-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 12-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.8 | \$ 240 | \$ 912.00 |
| Ali, Amjad | 12-Apr-13 | Calculation and preparation of Residual Quarterly Projected Excess Inclusion Income and reports for 7 trusts. | 3.9 | \$ 240 | \$ 936.00 |
| Izuagie, Arno I. | 15-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Ali, Amjad | 15-Apr-13 | Calculation of trust's Excess Inclusion income for 10 trusts. | 1.7 | \$ 240 | \$ 408.00 |
| Ali, Amjad | 15-Apr-13 | Preparation and review of Excess Inclusion and taxable Income reports for 10 trusts. | 2.6 | \$ 240 | \$ 624.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Izuagie, Arno I. | 15-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Cole, Olayanju O. | 15-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.8 | \$ 240 | \$ 912.00 |
| Izuagie, Arno I. | 16-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Izuagie, Arno I. | 16-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 16-Apr-13 | Calculation of trust's Excess Inclusion income for 20 trusts. | 3.2 | \$ 240 | \$ 768.00 |
| Izuagie, Arno I. | 17-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 1.0 | \$ 435 | \$ 435.00 |
| Cole, Olayanju O. | 17-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Izuagie, Arno I. | 17-Apr-13 | Director's review and approval of Quarterly return work papers, schedules, discount / premium factors, schedule Q Incomes, balance sheet and Income Statements for various trusts. | 3.0 | \$ 435 | \$ 1,305.00 |
| Ali, Amjad | 17-Apr-13 | Preparation and review of Excess Inclusion and taxable Income reports for 13 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Cole, Olayanju O. | 18-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Cole, Olayanju O. | 18-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.3 | \$ 240 | \$ 792.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Ali, Amjad | 19-Apr-13 | Calculation of trust's taxable projected income or losses as required and the trust's Excess Inclusion income for 12 trusts. | 1.2 | \$ 240 | \$ 288.00 |
| Ali, Amjad | 19-Apr-13 | Calculation of trust's Excess Inclusion income for 12 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Cole, Olayanju O. | 19-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 19-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts. | 2.5 | \$ 240 | \$ 600.00 |
| Ali, Amjad | 22-Apr-13 | Calculation and preparation of Residual Quarterly Projected Excess Inclusion Income and reports for 4 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Ali, Amjad | 22-Apr-13 | Preparation and review of Excess Inclusion and taxable Income reports for 8 trusts. | 2.0 | \$ 240 | \$ 480.00 |
| Cole, Olayanju O. | 22-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.5 | \$ 240 | \$ 840.00 |
| Ali, Amjad | 23-Apr-13 | Calculation of trust's taxable projected income or losses as required and of the trust's Excess Inclusion income for 15 trusts. | 1.8 | \$ 240 | \$ 432.00 |
| Cole, Olayanju O. | 23-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 4 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Cole, Olayanju O. | 23-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts. | 3.9 | \$ 240 | \$ 936.00 |
| Ali, Amjad | 24-Apr-13 | Calculation of trust's Excess Inclusion income for 22 trusts. | 3.3 | \$ 240 | \$ 792.00 |
| Cole, Olayanju O. | 24-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts. | 3.9 | \$ 240 | \$ 936.00 |
| Cole, Olayanju O. | 25-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 3 trusts. | 2.0 | \$ 240 | \$ 480.00 |

EXHIBIT E2

Residential Capital, LLC
Tax Compliance Services - Quarterly Projected Excess Inclusion Income
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|--|-------------|--|--------------|-------------|-----------------------------------|
| Ali, Amjad | 25-Apr-13 | Calculation of trust's taxable projected income or losses as required and the trust's Excess Inclusion income for 20 trusts. | 3.0 | \$ 240 | \$ 720.00 |
| Cole, Olayanju O. | 26-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 4 trusts. | 2.7 | \$ 240 | \$ 648.00 |
| Cole, Olayanju O. | 29-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 5 trusts. | 3.4 | \$ 240 | \$ 816.00 |
| Cole, Olayanju O. | 30-Apr-13 | Calculation and preparation of Quarterly Projected Excess Inclusion Income, reports and residual analysis for 6 trusts. | 3.9 | \$ 240 | \$ 936.00 |
| Subtotal Tax Compliance Services - Quarterly Projected Excess Inclusion | | | 365.5 | | \$ 110,010.00 |
| Less Voluntary Reduction | | | | | (76,333.00) ⁽¹⁾ |
| Total Tax Compliance Services - Quarterly Projected Excess Inclusion Income | | | | | \$ 33,677.00 |

⁽¹⁾ In Exhibit B of the Debtors' Application to retain and employ KPMG, Amendment No. 2 to the Statement of Work 09/02/2008 dated 07/16/2012 states that KPMG's fees for the services under the SOW "will be the lesser of 1) Actual time incurred to complete the services.." or 2) the sum of the total fees calculated in accordance with the schedule/s..". KPMG is providing a voluntary discount, therefore the additional amounts are shown as a voluntary reduction in Exhibit B to this Third Interim Fee Application.

EXHIBIT E3

Residential Capital, LLC
Information Technology (IT) Phase II – Document Management Program Planning Phase
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|--|-------------|--------------------|--------------|-------------|---------------|
| Total Phase II – Document Management Program Planning Phase | | | 0.0 | | \$ - |

EXHIBIT E4

Residential Capital, LLC
Information Technology (IT) Phase III – Records Case Management Plan & Define Phase
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|--|-------------|--------------------|--------------|-------------|---------------|
| Total Phase III – Records Case Management Plan & Define Phase | | | 0.0 | | \$ - |

EXHIBIT E5

Residential Capital, LLC
Retention Preparation
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------|-------------|------------------------------------|-------------------|-------------|--------------------|
| | | Total Retention Preparation | <u>0.0</u> | | <u>\$ -</u> |

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Garza, Juanita F. | 16-Jan-13 | Incorporate Tax information received into the November fee statement exhibits. | 0.7 | \$ 99 | \$ 69.30 |
| Garza, Juanita F. | 17-Jan-13 | Continue to incorporate Tax information received into the November fee statement exhibits. | 2.7 | \$ 99 | \$ 267.30 |
| Garza, Juanita F. | 18-Jan-13 | Continue to incorporate Tax information received into the November fee statement exhibits. | 0.2 | \$ 99 | \$ 19.80 |
| Garza, Juanita F. | 21-Jan-13 | Continue to incorporate Tax information received into the November fee statement exhibits. | 2.6 | \$ 99 | \$ 257.40 |
| Garza, Juanita F. | 22-Jan-13 | Continue to incorporate Tax information received into the November fee statement exhibits. | 3.8 | \$ 99 | \$ 376.20 |
| Garza, Juanita F. | 25-Jan-13 | Continue to incorporate Tax information received into the November fee statement exhibits. | 3.6 | \$ 99 | \$ 356.40 |
| Garza, Juanita F. | 25-Jan-13 | Revisions after M. Plangman (KPMG) review and comments. | 0.7 | \$ 99 | \$ 69.30 |
| Plangman, Monica | 25-Jan-13 | Manager review of monthly fee application. | 0.5 | \$ 345 | \$ 172.50 |
| Garza, Juanita F. | 28-Jan-13 | Finalize exhibits with additional information and forward to partners for review and approval. | 1.4 | \$ 99 | \$ 138.60 |
| Garza, Juanita F. | 28-Jan-13 | Begin preparation of interim fee exhibits. | 2.3 | \$ 99 | \$ 227.70 |
| Garza, Juanita F. | 29-Jan-13 | Finalize monthly fee statement and forward to debtor's counsel for filing and service. | 0.4 | \$ 99 | \$ 39.60 |
| Garza, Juanita F. | 30-Jan-13 | Continue preparation of interim fee exhibits. | 1.2 | \$ 99 | \$ 118.80 |
| Garza, Juanita F. | 4-Feb-13 | Prepare tax compliance exhibits for inclusion in monthly fee statement. | 0.4 | \$ 99 | \$ 39.60 |
| Garza, Juanita F. | 6-Feb-13 | Continue to prepare tax compliance exhibits for inclusion in monthly fee statement. | 1.1 | \$ 99 | \$ 108.90 |
| Garza, Juanita F. | 18-Feb-13 | Review cash payments for inclusion in 2nd interim fee application. | 0.3 | \$ 99 | \$ 29.70 |
| Garza, Juanita F. | 18-Feb-13 | Continue to prepare exhibits for inclusion in monthly fee statement. | 0.8 | \$ 99 | \$ 79.20 |
| Garza, Juanita F. | 20-Feb-13 | Continue to prepare tax compliance exhibits for inclusion in monthly fee statement. | 1.1 | \$ 99 | \$ 108.90 |
| Garza, Juanita F. | 21-Feb-13 | Continue to prepare tax compliance exhibits for inclusion in monthly fee statement. | 2.4 | \$ 99 | \$ 237.60 |
| Garza, Juanita F. | 26-Feb-13 | Continue to prepare exhibits for inclusion in monthly fee statement. | 0.9 | \$ 99 | \$ 89.10 |
| Garza, Juanita F. | 27-Feb-13 | Draft emails regarding review and approval of 7th monthly fee statement | 0.2 | \$ 99 | \$ 19.80 |

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|--|--------------|-------------|---------------|
| Garza, Juanita F. | 27-Feb-13 | Review of SOWs, Amendments and Master Service Agreements for footnotes. | 0.3 | \$ 99 | \$ 29.70 |
| Plangman, Monica | 27-Feb-13 | Review SOW and fee application and request clarification. | 0.5 | \$ 345 | \$ 172.50 |
| Garza, Juanita F. | 27-Feb-13 | Prepare Interim fee application exhibit | 0.9 | \$ 99 | \$ 89.10 |
| Garza, Juanita F. | 27-Feb-13 | Continue to prepare Interim fee application exhibits. | 1.3 | \$ 99 | \$ 128.70 |
| Garza, Juanita F. | 27-Feb-13 | Prepare narrative for interim fee application. | 1.7 | \$ 99 | \$ 168.30 |
| Plangman, Monica | 28-Feb-13 | Create email to address questions regarding billing amounts. | 0.3 | \$ 345 | \$ 103.50 |
| Plangman, Monica | 28-Feb-13 | Multiple emails and research regarding billing cap and billable amounts for January monthly fee statement. | 0.3 | \$ 345 | \$ 103.50 |
| Garza, Juanita F. | 28-Feb-13 | Prepare footnotes for monthly fee statement. | 0.4 | \$ 99 | \$ 39.60 |
| Garza, Juanita F. | 28-Feb-13 | Continue to prepare narrative for 3rd interim fee application. | 0.6 | \$ 99 | \$ 59.40 |
| Plangman, Monica | 28-Feb-13 | Discussion with J. Garza (KPMG) regarding amounts since bankruptcy filing. | 0.7 | \$ 345 | \$ 241.50 |
| Garza, Juanita F. | 28-Feb-13 | Discussion with M. Plangman (KPMG) regarding amounts since bankruptcy filing. | 0.7 | \$ 99 | \$ 69.30 |
| Plangman, Monica | 28-Feb-13 | Revise fee schedule for D1 and D2 to update and compare to billing data previously received. | 0.8 | \$ 345 | \$ 276.00 |
| Garza, Juanita F. | 28-Feb-13 | Continue to prepare exhibits. | 1.2 | \$ 99 | \$ 118.80 |
| Garza, Juanita F. | 28-Feb-13 | Prepare tables for inclusion in narrative for interim fee application. | 1.2 | \$ 99 | \$ 118.80 |
| Plangman, Monica | 1-Mar-13 | Final manager review of seventh monthly fee application. | 0.1 | \$ 345 | \$ 34.50 |
| Garza, Juanita F. | 1-Mar-13 | Prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 0.4 | \$ 165 | \$ 66.00 |
| Garza, Juanita F. | 4-Mar-13 | Request services from managing director and director to include in second interim fee application. | 0.2 | \$ 165 | \$ 33.00 |
| Garza, Juanita F. | 4-Mar-13 | Continue to prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 0.4 | \$ 165 | \$ 66.00 |
| Garza, Juanita F. | 5-Mar-13 | Continue to prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 0.5 | \$ 165 | \$ 82.50 |
| Garza, Juanita F. | 5-Mar-13 | Continue to prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 0.8 | \$ 165 | \$ 132.00 |
| Plangman, Monica | 7-Mar-13 | Manager review of fee application | 0.7 | \$ 345 | \$ 241.50 |

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|-------------------|-------------|---|--------------|-------------|---------------|
| Garza, Juanita F. | 7-Mar-13 | Finalize exhibits for inclusion in second interim fee application and forward to managing director and director for review and comments. | 0.9 | \$ 165 | \$ 148.50 |
| Garza, Juanita F. | 11-Mar-13 | Contact debtor's counsel request regarding release of holdback of 10% from first interim fee application and forward to partners. | 0.2 | \$ 165 | \$ 33.00 |
| Garza, Juanita F. | 11-Mar-13 | Review emails regarding release of 10% holdback from first interim fee application and respond to debtor's counsel. | 0.5 | \$ 165 | \$ 82.50 |
| Garza, Juanita F. | 12-Mar-13 | Draft email to debtor's counsel regarding request to file and serve on our behalf the second interim fee application. | 0.2 | \$ 165 | \$ 33.00 |
| Garza, Juanita F. | 12-Mar-13 | Draft email to managing director and director regarding approval of second interim fee application. | 0.2 | \$ 165 | \$ 33.00 |
| Garza, Juanita F. | 13-Mar-13 | Finalize documents after managing director and director sign-off and obtain Partner signature for filing. | 0.9 | \$ 165 | \$ 148.50 |
| Plangman, Monica | 14-Mar-13 | Manager review of fee application | 0.5 | \$ 345 | \$ 172.50 |
| Garza, Juanita F. | 14-Mar-13 | Revision of second interim fee application after review and comments by M. Plangman.(KPMG) | 0.9 | \$ 165 | \$ 148.50 |
| Garza, Juanita F. | 14-Mar-13 | Finalize and forward to debtor's counsel for filing and service. | 0.5 | \$ 165 | \$ 82.50 |
| Garza, Juanita F. | 14-Mar-13 | Draft email to team to request additional verification that all airfare was at coach fare. | 0.2 | \$ 165 | \$ 33.00 |
| Garza, Juanita F. | 22-Mar-13 | Prepare Tax Compliance Services - Quarterly Projected Excess Inclusion Income exhibit for inclusion in monthly fee statement. | 3.9 | \$ 165 | \$ 643.50 |
| Plangman, Monica | 25-Mar-13 | Manager review of second interim fee application prior to finalization. | 0.3 | \$ 345 | \$ 103.50 |
| Garza, Juanita F. | 25-Mar-13 | Continue to prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 1.8 | \$ 165 | \$ 297.00 |
| Plangman, Monica | 26-Mar-13 | Manager review of eighth monthly fee statement. | 0.5 | \$ 345 | \$ 172.50 |
| Garza, Juanita F. | 26-Mar-13 | Continue to prepare Tax Compliance Services - Quarterly Projected Excess Inclusion Income exhibit for inclusion in monthly fee statement. | 1.1 | \$ 165 | \$ 181.50 |
| Plangman, Monica | 27-Mar-13 | Continue manager review of eighth monthly fee statement. | 0.5 | \$ 345 | \$ 172.50 |

EXHIBIT E6

Residential Capital, LLC
Fee Application Preparation
January 1, 2013 through April 30, 2013

| Name | Date | Description | Hours | Rate | Amount |
|--|-------------|---|--------------------|-------------|------------------------|
| Garza, Juanita F. | 27-Mar-13 | Finalize exhibits and forward to partner and director for approval. | 0.7 | \$ 165 | \$ 115.50 |
| Garza, Juanita F. | 28-Mar-13 | Finalize 8th monthly fee statement and forward to debtor's counsel for service to notice parties. | 0.4 | \$ 165 | \$ 66.00 |
| Plangman, Monica | 29-Mar-13 | Final review and approval of monthly fee statement. | 0.1 | \$ 345 | \$ 34.50 |
| Garza, Juanita F. | 3-Apr-13 | Prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 0.5 | \$ 165 | \$ 82.50 |
| Garza, Juanita F. | 8-Apr-13 | Pull notice for hearing and forward hearing information to Director attending Hearing on behalf of KPMG's Second Interim Fee Application. | 0.4 | \$ 165 | \$ 66.00 |
| Garza, Juanita F. | 15-Apr-13 | Prepare Tax Compliance Services - Quarterly Projected Excess Inclusion Income exhibit for inclusion in monthly fee statement. | 1.9 | \$ 165 | \$ 313.50 |
| Garza, Juanita F. | 16-Apr-13 | Review order and approve fees on behalf of KPMG and respond to debtor's counsel. | 0.3 | \$ 165 | \$ 49.50 |
| Garza, Juanita F. | 17-Apr-13 | Continue to prepare Tax Compliance Services - Quarterly Projected Excess Inclusion Income exhibit for inclusion in monthly fee statement. | 1.1 | \$ 165 | \$ 181.50 |
| Garza, Juanita F. | 18-Apr-13 | Continue to prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 2.6 | \$ 165 | \$ 429.00 |
| Garza, Juanita F. | 19-Apr-13 | Continue to prepare Tax Compliance Services - REMIC for inclusion in monthly fee statement. | 0.7 | \$ 165 | \$ 115.50 |
| Garza, Juanita F. | 22-Apr-13 | Prepare Tax Compliance Services - Quarterly Projected Excess Inclusion Income exhibit for inclusion in monthly fee statement. | 0.9 | \$ 165 | \$ 148.50 |
| Garza, Juanita F. | 23-Apr-13 | Prepare Tax Compliance Services - Quarterly Projected Excess Inclusion Income exhibit for inclusion in monthly fee statement. | 0.8 | \$ 165 | \$ 132.00 |
| Garza, Juanita F. | 24-Apr-13 | Finalize exhibits and forward to director for review. | 0.4 | \$ 165 | \$ 66.00 |
| Garza, Juanita F. | 25-Apr-13 | Review cash payments for inclusion in tables for Interim Fee Application. | 0.6 | \$ 165 | \$ 99.00 |
| Garza, Juanita F. | 29-Apr-13 | Revise exhibits after manager review and comments. | 0.6 | \$ 165 | \$ 99.00 |
| Garza, Juanita F. | 30-Apr-13 | Finalize Ninth monthly fee statement and forward to debtor's counsel for filing and service. | 0.5 | \$ 165 | \$ 82.50 |
| Garza, Juanita F. | 30-Apr-13 | Prepare exhibits for Tenth monthly fee statement. | 0.6 | \$ 165 | \$ 99.00 |
| Total Fee Application Preparation | | | <u>67.5</u> | | <u>9,864.90</u> |

EXHIBIT F

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- x
:
In re: :
:
: Chapter 11
RESIDENTIAL CAPITAL, LLC, et al., : **Case No. 12-12020 (MG)**
:
Debtors. : **Jointly Administered**
----- x

**CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, James W. McAweeney, certify as follows:

1. I am a principal of KPMG LLP (“KPMG”), a professional services firm.
2. By Order dated August 10, 2012, KPMG was retained as tax compliance professionals and information technology advisors to the Debtors (the “Debtors”).
3. I submit this certification in conjunction with KPMG’s application, dated August 5, 2013 (the “Application”), for KPMG’s third interim allowance of fees and reimbursement of expenses in this case for the period from January 1, 2013 through April 30, 2013, inclusive (the “Compensation Period”).
4. I am the professional designated by KPMG with the responsibility for KPMG’s compliance in this case with the administrative order regarding guidelines for fees and disbursements for professionals in Southern District of New York bankruptcy cases (the “Amended Guidelines”).

5. I have read KPMG's Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, except as stated herein or in the Application: (i) the fees and disbursements sought in the Application fall within the Amended Guidelines and the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. §330 promulgated by the Office of the United States Trustee (61 Fed. Reg. 24890 (May 17, 1996); 28 C.F.R. Part 58, appendix A) (the "UST Guidelines" and together with the Amended Guidelines the "Guidelines"); (ii) the fees and disbursements sought are billed at rates in accordance with those customarily charged by KPMG and generally accepted by KPMG's clients for the types of services rendered to the Debtors and (iii) in providing a reimbursable disbursement, KPMG does not make a profit on the service, whether the service is performed by KPMG in-house or through a third party.

6. A copy of the Application is being provided to the United States Trustee, any official statutory committees appointed in this case and the Debtors, contemporaneously with the filing hereof.

7. To the extent that the Application is not in compliance with the Guidelines, KPMG requests a waiver of any such requirements.

Dated: August 5, 2013



James W. McAweeney, Principal
KPMG LLP
200 E. Randolph Drive
Suite 5500
Chicago, IL 60601-6436
Tel: 312-665-2188